ELANTAS Beck India Limited
Registered Office : 147, Mumbai Pune Road, Pimpri, Pune 411018

CIN : L24222PN1956PLC134746
http://www.elantas.com/beck-india

Statement of Unaudited Financial Results for the quarter and half year ended June 30, 2026

(INR in Lakhs)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-Jun-26	**31-Mar-26**	**30-Jun-25**	**30-Jun-26**	**30-Jun-25**	**31-Dec-25**
		Unaudited	**Unaudited**	**Unaudited**	**Unaudited**	**Unaudited**	**Audited**
1	**Income from operations**						
	(a) Revenue from operations	28,338.92	22,216.93	20,993.26	50,555.85	41,606.47	84,780.93
	(b) Other Income	1,927.05	295.28	1,845.66	2,222.33	2,710.78	4,813.30
	Total Income	**30,265.97**	**22,512.21**	**22,838.92**	**52,778.18**	**44,317.25**	**89,594.23**
2	**Expenses**						
	(a) Cost of materials consumed	16,580.75	12,783.91	13,246.00	29,364.66	26,176.50	50,364.54
	(b) Purchases of stock-in-trade	956.10	362.99	306.46	1,319.09	1,209.50	2,240.31
	(c) Changes in inventories of work-in-progress, stock-in-trade and finished goods	(1,358.58)	113.70	(281.31)	(1,244.88)	(1,029.27)	(146.63)
	(d) Employee benefits expense (Refer note 4)	1,532.64	1,502.69	1,432.08	3,035.33	2,639.66	5,605.08
	(e) Finance costs	11.81	15.72	11.56	27.53	19.32	51.34
	(f) Depreciation and amortisation expense	598.28	572.94	514.02	1,171.22	980.16	2,126.76
	(g) Other expenses	2,457.10	3,118.35	2,325.79	5,575.45	4,607.66	9,499.17
	Total expenses	**20,778.10**	**18,470.30**	**17,554.60**	**39,248.40**	**34,603.53**	**69,740.57**
3	**Profit before tax (1 - 2)**	**9,487.87**	**4,041.91**	**5,284.32**	**13,529.78**	**9,713.72**	**19,853.66**
4	**Income Tax expense**						
	(a) Current tax	2,016.20	1,251.85	1,015.00	3,268.05	1,969.10	4,158.73
	(b) Deferred tax	385.44	(318.37)	340.57	67.07	528.97	916.95
	Total Income tax expense	**2,401.64**	**933.48**	**1,355.57**	**3,335.12**	**2,498.07**	**5,075.68**
5	**Net Profit for the period/year (3 - 4)**	**7,086.23**	**3,108.43**	**3,928.75**	**10,194.66**	**7,215.65**	**14,777.98**
6	**Other comprehensive income/ (loss)**						
	Items that will not be reclassified to profit or loss						
	Remeasurements of post-employment benefit obligations	(20.00)	(15.00)	(29.00)	(35.00)	(35.00)	(99.89)
	Income tax relating to above	5.03	3.78	7.30	8.81	8.81	25.13
	Total other comprehensive income/ (loss) for the period/year, net of tax	**(14.97)**	**(11.22)**	**(21.70)**	**(26.19)**	**(26.19)**	**(74.76)**
7	**Total comprehensive income for the period/year (5 +/- 6)**	**7,071.26**	**3,097.21**	**3,907.05**	**10,168.47**	**7,189.46**	**14,703.22**
8	Paid-up equity share capital (Face value of INR 10/- each)	**792.77**	**792.77**	**792.77**	**792.77**	**792.77**	**792.77**
9	Earnings per share (Nominal value of INR 10/- each) (not annualised for Quarter and Period):						
	Basic and Diluted (in INR)	**89.39**	**39.21**	**49.56**	**128.60**	**91.02**	**186.41**
10	Reserves (Other equity)						1,00,027.81

Notes to the financial results:

1 This Statement has 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.

2 The Statement has been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on August 04, 2026. The statutory auditors have carried out the limited review for the quarter and half year ended June 30, 2026.

3 On March 6, 2019, the Company was directed for closure of its operations in Ankleshwar by the Gujarat Pollution Control Board (GPCB) due to a suspected ground water contamination issue. The GPCB through its subsequent orders has granted temporary revocation of the closure order until October 3, 2026. The Company has represented to the GPCB for a permanent revocation of the closure order and based on the remediation done the management expects the positive outcome.

4 Effective 21 November 2025, The Government of India consolidated multiple existing labour legislations into a unified framework comprising of four Labour Codes collectively referred to as the 'New Labour Codes'. Under Ind AS 19 - Employee benefits, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring recognition of past service cost immediately in the Statement of profit and Loss.
The Company assessed and disclosed the incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The incremental impact consisting of gratuity of INR 63.87 lakhs and compensated absences of INR 76.73 lakhs primarily arose due to change in definition of wages and was recognised as past service cost in the quarter and year ended December 31, 2025 under line item "Employee benefits expense". The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

MSKA & ASSOCIATES LLP Chartered Accountants NJ

Anurag Ray

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