

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2025

(Amount in 'Rupees Lakhs' unless otherwise stated)

	Note no.	As at March 31, 2025	As at March 31, 2024	As at April 01, 2023
Assets				
Non-current assets				
(a) Property, plant and equipment	3	6,908.04	6,810.94	5,641.46
(b) Capital work-in-progress	4	231.46	95.24	563.29
(c) Other intangible assets	5	117.88	147.31	17.33
(d) Intangible assets under development	6	5.25	-	136.35
(e) Right to use assets	7	359.54	171.37	229.89
(f) Financial assets	10	1,127.38	325.49	1,099.43
(i) Other financial assets	11	112.94	112.94	112.76
(g) Income tax assets (net of provisions)	12	267.52	114.83	167.07
(h) Other non-current assets		9,130.01	7,778.12	7,967.58
Current assets				
(a) Inventories	13	6,766.44	6,060.14	5,677.30
(b) Financial assets	8	439.37	23.52	22.03
(i) Investments	14	8,484.32	5,655.09	4,170.70
(ii) Trade receivables	15	379.02	573.76	495.73
(iii) Cash and cash equivalents	16	11,198.10	8,802.12	4,835.52
(iv) Bank balances other than cash and cash equivalents	9	10.55	6.57	6.74
(v) Loans	10	427.82	378.56	591.42
(vi) Other financial assets	12	1,604.07	760.40	1,395.69
(c) Other current assets		29,309.69	22,260.16	17,195.13
Total assets		38,439.70	30,038.28	25,162.71
Equity and liabilities				
Equity				
(a) Equity share capital	17	250.84	250.84	250.84
(b) Other equity	18	33,028.77	25,395.76	20,672.15
Total equity		33,279.61	25,646.60	20,922.99
Non-current liabilities				
(a) Financial liabilities	23	278.82	124.65	180.70
(i) Lease liabilities	19	56.39	56.15	33.01
(b) Deferred tax liabilities (net)		335.21	180.80	213.71
Current liabilities				
(a) Financial liabilities	23	109.89	56.05	44.48
(i) Lease liabilities	22	531.67	364.58	521.77
(ii) Trade payables		2,787.00	2,416.79	2,111.11
(A) Total outstanding dues of micro enterprises and small enterprises				
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	24	823.79	857.03	925.52
(iii) Other financial liabilities	25	174.52	126.15	116.89
(b) Other current liabilities	20	172.00	207.02	147.20
(c) Provisions	21	226.01	183.26	159.04
(d) Current tax liabilities (net)		4,824.88	4,210.88	4,026.01
Total liabilities		5,160.09	4,391.68	4,239.72
Total equity and liabilities		38,439.70	30,038.28	25,162.71

The accompanying notes are an integral part of the consolidated financial statements.

As per our report of even date attached

For S.N. Dhawan & CO LLP
Chartered Accountants
Firm Registration No.: 000050N/N500045

Bhaskar Sen
Partner
Membership No.: 096985

Place: Gurugram
Date: May 31, 2025

For and on behalf of the Board of Directors of
Elofic Industries Limited

K. D. Sahni
Joint Managing Director
DIN: 00901216

Place: Faridabad
Date: May 31, 2025

Maj. Gen. J.S. Bedi (Retd.)
Director
DIN: 08583060

Place: Faridabad

M. B. Sahni
Managing Director
DIN: 00906251

Place: Faridabad
Date: May 31, 2025

Adish Suri
Vice President -
Finance

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2025

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(Amount in 'Rupees Lakhs' unless otherwise stated)

	Note no.	Year ended March 31, 2025	Year ended March 31, 2024
I Revenue from operations	26	45,005.61	35,176.02
II Other income	27	1,147.98	739.98
III Total income (I + II)		46,153.59	35,916.00
IV Expenses			
(a) Cost of materials consumed	28	19,082.95	15,866.26
(b) Purchases of stock-in-trade	29	515.58	405.41
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	30	(105.46)	(99.92)
(d) Employee benefits expense	31	6,114.00	5,062.51
(e) Finance costs	32	75.45	37.64
(f) Depreciation and amortization expense	33	1,471.11	1,277.53
(g) Other expenses	34	8,230.57	6,810.14
Total expenses (IV)		35,384.20	29,159.57
V Profit before tax (III - IV)		10,769.39	6,756.43
VI Tax expense			
(a) Current tax		3,035.82	1,912.74
(b) Deferred tax		13.21	35.24
(c) Tax adjustment of earlier years		(5.25)	(0.89)
Net tax expense		3,043.78	1,947.09
VII Profit for the year (V-VI)		7,725.61	4,809.34
VIII Other comprehensive income ('OCI')			
(a) Items that will not be reclassified to profit or loss		(44.55)	(41.55)
- re-measurement of post employment benefit obligations		12.97	12.10
- Income tax relating to items that will not be reclassified to profit and loss		(31.58)	(29.45)
(b) Items that will be reclassified to profit or loss		39.31	18.97
- Exchange differences on translating financial statements of foreign subsidiary			
Other comprehensive income for the year		7.73	(10.48)
IX Total comprehensive income (VII+VIII)		7,733.34	4,798.86
X Earnings per equity share (face value of Rs. 10 per share)	35	307.99	191.73
(a) Basic	35	307.99	191.73
(b) Diluted			

The accompanying notes are an integral part of the consolidated financial statements.

As per our report of even date attached

For S.N. Dhawan & CO LLP
Chartered Accountants
Firm Registration No.: 000050N/N500045

Bhaskar Sen
Partner
Membership No.: 096985

Place: Gurugram
Date: May 31, 2025

For and on behalf of the Board of Directors of
Elofic Industries Limited

K. D. Sahni
Joint Managing Director
DIN: 00901216

Place: Faridabad
Date: May 31, 2025

Maj. Gen. J.S. Bedi (Retd.)
Director
DIN: 08583060

Place: Faridabad
Date: May 31, 2025

M. B. Sahni
Managing Director
DIN: 00906251

Place: Faridabad
Date: May 31, 2025

Adish Suri
Vice President -
Finance

Place: Faridabad
Date: May 31, 2025

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CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

(Amount in 'Rupees Lakhs' unless otherwise stated)

	Note No.	Year ended March 31, 2025	Year ended March 31, 2024
Cash flow from operating activities		10,769.39	9,756.43
Net profit before tax		1,471.11	1,277.53
Adjustments for			
Depreciation and amortization expense		75.45	37.54
Finance costs		(734.82)	(505.52)
Interest income		(1.39)	(25.98)
(Profit)/ loss on sale of property, plant and equipment		(15.85)	(1.49)
(Profit)/ loss on sale of mutual fund investments		(75.21)	(34.79)
Sundry balances written back		(64.58)	(61.56)
(Gain)/ loss on exchange fluctuation		17.66	-
Provision for doubtful trade receivables		48.61	6.61
Balances written off		11,490.37	7,448.77
Operating profit before working capital changes			
Changes in working capital:			
Adjustments for (increase) / decrease in operating assets:		(638.25)	(339.94)
Inventories		(2,792.65)	(1,394.25)
Trade receivables		(843.67)	630.08
Other assets		(69.94)	183.14
Other financial assets		537.86	136.09
Adjustments for increase / (decrease) in operating liabilities:		(38.32)	(33.71)
Trade payables		48.37	9.26
Other financial liabilities		(79.57)	18.27
Other current liabilities		7,614.20	6,657.71
Provisions		(2,987.82)	(1,887.81)
Cash generated from operations		4,626.38	4,769.90
Income taxes paid (Net)			
Net cash generated from / (used) in operating activities (A)			
Cash flow from investing activities		(1,754.02)	(1,902.51)
Purchase of property, plant and equipment, including capital work-in-progress, intangible assets		46.00	38.00
Sale proceeds of property, plant and equipment		(780.14)	804.07
Fixed deposits (made)/ matured during the year		(3.98)	0.17
Loans given		(400.00)	-
Investments in mutual funds		(2,395.98)	(3,966.60)
(Increase)/decrease in bank balances not classified as cash and cash equivalent (net)		733.75	505.21
Interest income received		(4,554.37)	(4,521.66)
Net cash generated from / (used) in investing activities (B)			
Cash flow from financing activities		(132.42)	(59.31)
Repayment of lease liabilities		(41.60)	(23.69)
Interest paid		(100.33)	(75.25)
Dividend paid		(274.35)	(158.25)
Net cash generated from / (used) in financing activities (C)			
Net increase(decrease) in cash and cash equivalents	15	(202.34)	89.99
Cash and cash equivalents at the beginning of the year		573.76	495.73
Effect of exchange differences on balances with banks in foreign currency		7.60	(11.96)
Cash and cash equivalents at the end of the year		379.02	573.76
Cash and cash equivalents at the end of the year comprises			
Cash on hand		0.25	0.25
Balance with banks in current accounts		378.77	573.51
		379.02	573.76

NOTES TO THE C
The accompanying notes are
As per our report of even da
For S.N. Dhawan & CO LI
Chartered Accountants
Firm Registration No.: 000

Bhaskar Sen
Partner
Membership No.: 0969
Place: Gurugram
Date: May 31, 2025