

Elgi Rubber Company Limited

S.F No. 164/2, Pollachi Road • SIDCO Industrial Estate, Kurichi • Coimbatore 641 021 • India • CIN : L25119TZ2006PLC013144, +91 (422) 232 1000 • info@in.elgirubber.com • www.elgirubber.com.

Ref: ERCL/SEC/2021/Nov/3

10th November, 2021

The Manager – Listing
National Stock Exchange of India Limited,
Exchange Plaza, Bahdra Kurla Complex,
Bandra East, Mumbai – 400 051

Dear Sir,

Sub

: Outcome of Board meeting held on November 10, 2021

Symbol: ELGIRUBCO

The Board of Directors of the Company, at their meeting held on November 10, 2021, had inter-alia considered and approved the following:-

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2021

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the unaudited consolidated and standalone financial results for the quarter and half year ended 30th September 2021 along with the Statement of Assets and Liabilities, Statement of Cash Flow and limited review report of the Statutory Auditor. The statutory auditors have expressed an unmodified opinion in this regard.

Pursuant to Regulation 47 of the SEBI (LODR) Regulation, 2015, the abridged format of the consolidated financial results will be published in the prescribed format in English and Tamil newspapers within the stipulated time. The unaudited consolidated and standalone financial results of the Company will also be placed on the website of the company www.elgirubber.com

The Meeting commenced at 11.00 AM and concluded at 1.2.30 PM. Kindly take the same on record.

Thanking you,

Yours Sincerely,

For Elgi Rubber Company Limited

S R Venkatachalam

Chief Financial Officer

Encl: as above

M. S. Jagannathan & Visvanathan CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the quarter and half year ended Consolidated Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended

To
The Board of Directors
Elgi Rubber Company Limited
SIDCO Industrial Estate, Kurichi,
Coimbatore – 641 021

- 1. We have reviewed the Consolidated Unaudited Financial Results of Elgi Rubber Company Limited (the "Parent"), its subsidiaries (the parent and its subsidiaries hereinafter referred to as the "Group") (refer Note 6 on the Statement) for thequarter and half year ended September 30, 2021 which are included in the accompanying 'Statement of Consolidated Unaudited Financial results for the quarter and half year ended September 30, 2021' (the "Statement"). The Statement is being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



M. S. Jagannathan z Visvanathan

- 4. The Statement includes the results of the following Subsidiaries:
 - i. Elgi Rubber Company LLC, USA
 - ii. Elgi Rubber Company Limited, Kenya
 - iii. Elgi Rubber Company Limited, Sri Lanka
 - iv. Treadsdirect Limited, Bangladesh
 - v. Borrachas e Equipamentos ElgiLtda, Brasil
 - vi. Elgi Rubber Company Holdings B.V., The Netherlands and its subsidiary companies viz. Elgi Rubber Company BV, The Netherlands and Rubber Compounding Holland B.V., The Netherlands, and Rubber Resources B.V., The Netherlands (Step-down subsidiaries)
 - vii. Pincott International Pty Limited, Australia
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditor referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. We did not review the interim financial results of six subsidiaries (including their relevant step-down subsidiaries) included in the consolidated unaudited financial results, whose interim financial results reflect total revenues from operations of Rs 4942.72 lakhs, total net loss after tax of Rs 649.90 lakhs and total comprehensive loss of Rs 649.90 lakhs, for the quarter ended September 30, 2021, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditor in accordance with SRE 2400, Engagements to Review Historical Financial Statements and their reports, which they have issued an unmodified conclusion, have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries (including their relevant step-down subsidiaries), is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.



M. S. Jagannathan & Visvanathan

7. The consolidated unaudited financial results includes the interim financial results of one subsidiary, whose total revenue from operations of Rs.Nil lakhs, total net loss after tax of Rs Nil lakhs and total comprehensive loss of Rs Nil lakhs for the quarter ended September 30, 2021, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net loss after tax of Rs 479.47 lakhs and total comprehensive loss of Rs 478.42 lakhs for the quarter ended September 30, 2021 as considered in the consolidated unaudited financial results, in respect of one subsidiary, based on their interim financial results which have not been reviewed by its auditor. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

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ikain Road, rundampalayar Colmbatore

Our conclusion on the Statement is not modified in respect of the above matter.

For M.S.Jagannathan&Visvanathan Chartered Accountants

Firm Regn.no.001209S

M.V.Jeganathan Partner

Membership no.214178

Mulan

UDIN: 21214178 AAAAEA5416

Place: Coimbatore Date: 10.11.2021

M. S. Jagannathan & Visvanathan

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the quarter and half year ended Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended

To
The Board of Directors
Elgi Rubber Company Limited
SIDCO Industrial Estate, Kurichi,
Coimbatore – 641 021

We have reviewed the accompanying statement of Unaudited financial results of **ELGI RUBBER COMPANY LIMITED, COIMBATORE-** 641 021 for the quarter and half year ended **September30, 2021** ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ("the Listing Regulations").

This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



M. S. Jagannathan & Viovanathan

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M.S.Jagannathan&Visvanathan Chartered Accountants Firm Regn.no.0012Q9S

M.V.Jeganathan
Partner
Membership no.214178

UDIN: 21214178AAAADZ 6081

Place: Coimbatore Date: 10.11.2021

Elgi Rubber Company Limited

Regd. Office: S.F. No. 164/2, Pollachi Road, SIDCO Industrial Estate, Kurichi, Coimbatore 641 021, Tamilnadu

Telephone No.: 0422-2321000 Fax No.: 0422-2322222 E-mail ID: info@in.elgirubber.com Website: www.elgirubber.com

CIN: L25119TZ2006PLC013144

Statement of Consolidated unaudited financial results for the quarter and half year ended September 30, 2021

		(Rupees in lakhs, except per shan Quarter ended Half year ended Year en					
		6 / / 00	Quarter ended	1 0		Year ended	
SI No	Particulars	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
		(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(audited)
	Income from Operations						
1	Revenue from operations	9,444.59	7,843.66	9,180.59	17,288.25	15,343.46	34,313.98
2	Other Income (Net)	382.66	372.78	419.27	755.44	124.59	1,440.78
3	Total Revenue (1+2)	9,827.25	8,216.44	9,599.86	18,043.69	15,468.05	35,754.76
	F						
4	Expenses Cost of materials consumed	5 400 00	0.750.00	0.040.05	0.057.00	2 205 25	45.000.04
	Purchase of stock-in-trade	5,498.83	3,758.20	3,248.35	9,257.03	6,065.35	15,290.61
	Changes in Inventories of finished goods,	178.07	244.53	316.59	422.60	682,54	595.61
	stock-in-trade & work-in-progress	(1,295.38)	(128.07)	712.26	-1,423.45	676.26	417.69
:	Employee benefits expense	1,408.08	1,898.67	1,849.98	3,306.75	3,480.50	7,355.46
	Finance costs	419,23	374,49	430.57	793.72	906.63	1,553.81
	Depreciation and amortization expense	454.16	438.52	394.04	892.68	804.70	1,657.06
	Other expenses	3,504.63	2,032.62	2,407.61	5,537.25	3,689.73	8,684.23
	Oktor Caponoco	3,004,03	2,002.02	2,407.01	0,001.20	3,009.73	0,004.23
	Total Expenses	10,167.60	8,618.96	9,359.40	18,786.56	16,305.71	35,554.47
5	Profit/ (loss) before exceptional items and tax						
28	(3-4)	(340.35)	(402.52)	240,46	(742,87)	(837.66)	200.29
	Exceptional items	(0.10.00)	(402.52)	10.52	(142,01)	61.28	117.79
	Profit before tax (5+6)	(340.35)	(402.52)	250.98	(742.87)	(776.38)	318.08
	(* 2)	(040.00)	(402.52)	250.50	(142.01)	(110.50)	310.00
В	Tax expense						
	Current tax	88.61	44.46	130.80	133.07	138.15	43.98
- 1	Deferred tax	50.52	(12.90)	20,25	37.62	47.44	55.81
İ	Income Tax related to earlier year		1	(4.84)		(4.84)	110.37
	Total Tax Expenses	139.13	31.56	146.21	170.69	180.75	210.16
.							
	Profit/ (loss) after tax for the period from		500 5 500			:	
	continuing operations (7-8)	(479.48)	(434.08)	104.77	(913.56)	(957.13)	107.92
10	Profit / (Loss) from discontinued operations						
1	Tax expense of discontinued operations		•	-	-	*	-
	Profit / (Loss) from discontinued operations	-	-	~	101	-	-
	(after tax) (10-11)		_				
200000	Profit/ (loss) for the period (9+12)	(479,48)	(434.08)	104.77	(913.56)	(957.13)	107.92
2,500,00	Other comprehensive income, net of income tax	(410.40)	(404.00)	. 104.17	(510.50)	(557.15)	101.32
1	a) (i) items that will not be reclassified to profit or			-			
	oss	1.41	1,41	9.77	2.82	19.57	5.64
1	(ii) income tax relating to items that will not be						
	eclassified to profit or loss	(0.36)	(0.35)	(2.42)	(0.71)	(4.92)	(1.42)
Įt.	b) (i) items that will be reclassified to profit or loss		,				
		-	-	1.70	-	-	
	(ii) income tax relating to items that will be	1		Ī	1		
ļr	eclassified to profit or loss	-			-	-	-
h	Total other comprehensive income, net of	***************************************					
	ncome tax	1.05	1.06	7.35	2.11	14.65	4.22
1		1.00	1,00	1.00	2.11	14.03	4.22
15 T	otal comprehensive income / (loss) for the		Į	İ		1	
- 1	period [Comprising Profit / (Loss) for the		-	-	is i		
þ	period (after tax) and Other Comprehensive		ł	- Valence - Control - Cont	-	1	
11	ncome for the period (after tax)] (13+14)	(478.43)	(433.02)	112.12	(911.45)	(942,48)	112,14
		71				(- ·-· -)	





16	Paid-up equity share capital	500.50	500,50	500.50	roo ro	500.50	500.50
10	Face value per share (Rs.)	1.00	1.00	1.00	500.50 1.00	500.50 1.00	500.50 1.00
17	Earning per share (Rs.) (not annualised) (for continuing operations)	1.00	1.00	1.00	1.00	1.00	1.00
	- Basic	(0.96)	(0.87)	0.21	(1.83)	(1.91)	0.22
İ	- Diluted	(0.96)	(0.87)		(1.83)	, , , , , , , , , , , , , , , , , , , ,	1
	Earning per share (Rs.) (not annualised) (for discontinuing operations)				,	, , , ,	
	- Basic		-	140	_	-	
	- Diluted	-	-		_	-	_
	Earning per share (Rs.) (not annualised) (for continuing and discontinuing operations)						of the state of th
	- Basic	(0.96)	(0.87)	0.21	(1.83)	(1.91)	0.22
	- Diluted	(0.96)	(0.87)	0.21	(1.83)	(1.91)	0.22

Notes:

- In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 10, 2021 and subjected to limited review by the Statutory Auditors of the Company. The Statutory Auditors have expressed an unmodified opinion on these results.
- The financial results has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 (as amended) and other recognised accounting practices and policies to the extent applicable.
- 3 Exceptional items represent profit on sale of land.
- 4 The company is engaged primarily in only one segment of providing solutions to the Rubber industry. Hence, there are no reportable segments as per Ind AS 108 "Operating Segments".
- 5 The consolidated financial results for the quarter and half year ended September 30, 2021 includes the results of the following wholly-owned
 - i. Elgi Rubber Company LLC, USA
 - ii. Elgi Rubber Company Limited, Kenya
 - iii. Elgi Rubber Company Limited, Sri Lanka
 - iv. Treadsdirect Limited, Bangladesh
 - v. Borrachas e Equipamentos Elgi Ltda, Brasil
 - vi. Elgi Rubber Company Holdings B.V., The Netherlands
 - vii. Pincott International Pty Limited, Australia
- 6 The previous period figures have been regrouped / reclassified wherever necessary.

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	As at	(Rupees in As a
Particulars	September 30,	March 31
	2021 (unaudited) 19,014.75 56.14 2,463.74 1,303.47 38.74 1,372.07 200.17 2,851.91 388.76 27,689.75 10,967.73 4,765.19 1,048.31 2,024.34 28.69 2,648.54 21,432.80 49,172.55 500.50 17,649.97 18,150.47 7,377.76 22.44 7,400.20	(audiu
Assets		
Non-current assets		
Property, Plant and equipment	19,014.75	19,4
Intangible assets	56.14	
Capital work-in-progress	2,463.74	2,0
Goodwill on consolidation	1,303.47	1,3
Right-of-use-assets	38.74	
Financial assets		
i. Investments	1,372.07	1,2
ii. Other financial assets	200,17	2
Deferred tax asset (Net)	2,851.91	2,8
Other non-current assets	388.76	3
Total non-current assets	27,689.75	27,7
Current assets		
Inventories	10,967.73	10,9
Financial assets		
i. Trade receivables	4,765.19	5,3
ii. Cash and cash equivalents	1,048.31	1,0
iii. Bank balances other than (ii) above	2,024.34	2,1
iv. Loans	28.69	
Other financial assets		
Other current assets		2,1
Total current assets	21,482.80	21,6
Total assets	49,172.55	49,4
Equity and Liabilities		
Equity		
Equity share capital	500.50	5
Other Equity	17,649.97	17,8
Total equity	18,150.47	18,3
Non current liabilities		
Financial liabilities		
i. Borrowings	7,377.76	7,6
ii. Other financial liabilities	- 1	
iii. Lease liability	22,44	
Provisions Total Non-current liabilities	7,400.20	7,7
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,
Current liabilities		
Financial liabilities		
i. Borrowings	12,985.78	13,23
ii. Trade payables		
a. Outstanding dues of micro & small enterprises	1	
b. Outstanding dues other than (a) above	52	4,40
Provisions	1 1	23
Other and Established		5,52
Other current fiabilities	1 23 621 80	23,41
Other current liabilities Total current liabilities	20,021,00	
	31,022,09	31,12

49,472.55 49,448.14 COMORES CO

Cash Flow from Operating activities C72.877 C776 C			(Rupees in la
Cash Flow from Operating activities Profit before income task of club (unaudited) (unaudited) (unaudited) (unaudited) (unaudited) (unaudited) (vanaudited) (v		Period ended	Period end
Cash Flow from Operating activities Profit before income tax Provision for Operating activities Provision for doubting tables and advances Provision for doubting debts and advances Provision for doubting debts and advances Provision for doubting debts and advances Provision for doubting debts and advances Provision for doubting debts and advances Provision for doubting debts and advances Provision for doubting debts and advances Provision for doubting debts and advances Provision for doubting debts and advances Provision for doubting debts and advances Provision for doubting debts and advances Provision for doubting debts and advances Provision for doubting debts and advances Provision for doubting debts and advances Provision for doubting debts and advances Provision for doubting debts and advances Provision for doubting debts Provision for debts Provision	Destanting	September 30,	September
Cash Flow from Operating activities	ranticulars	2021	2020
Profit before income tax		(unaudited)	(unaudite
Adjustments for Depreciation and amortisation expense (Profit) Loss on sale of fixed asset (0.02) (67 Provision for doubtful debts and advances Provision for doubtful debts and advances (1.02) (1.02	Cash Flow from Operating activities		
Depreciation and amortisation expense	Profit before income tax	(742.87)	(776
(Protify) Loss on sale of fixed asset (0.02) (67			[
Provision for doubtful debts and advances 14,98 10,02 14,98 10,02 16,00 14,00	Depreciation and amortisation expense	892.67	804
Provision for doubtful debts and advances written back (10.7c) (434 Fair Value changes of investments considered to profit and loss (101.7c) (434 Net Unrealised Exchange differences (110.31 Interest received (72.15) (90 Finance costs (79.371 906 Dividend Income (42.80) Operating profit before working capital changes 851.11 343 Change in operating assets and liabilities (Increase)/ decrease in Current financial assets (6.56) 18 (Increase)/ decrease in Other financial assets (6.56) 18 (Increase)/ decrease in Inventories (12.89 1,878 (Increase)/ decrease in Inventories (12.89 1,878 (Increase)/ decrease in Inventories (230.28) (21 (Increase)/ decrease in Inventories (230.28) (230.28) (230.28) (Increase)/ (decrease) in provisions and other liabilities (230.28) (339 (Increase)/ (decrease) in provisions and other liabilities (230.28) (797 Increase/ (decrease) in Inventories (230.28) (797 1,977 Less: Income taxes paid (net of refunds) (275.79 1,977 Less: Income taxes paid (net of refunds) (275.79 1,977 Less: Income taxes paid (net of refunds) (276.79 1,977 Less: Income taxes paid (net of refunds) (276.79 1,977 Less: Income taxes paid (net of refunds) (276.79 1,977 Less: Income taxes paid (net of refunds) (276.79 1,977 Less: Income taxes paid (net of refunds) (276.79 1,977 Less: Income taxes paid (net of refunds) (276.79 1,977 Less: Income taxes paid (net of refunds) (276.79 1,977 Cash Flows from Investing activities (B) (482.09) (574.80 1,982 Cash Flows from Financing activities (B) (482.09) (574.80 1,982 1,982 1,9	(Profit)/ Loss on sale of fixed asset	(0.02)	(67
Fair Value changes of investments considered to profit and loss 101,70 (434 Net Unrealized Exchange differences 110,31 Interest received (72.15) (90 Finance costs 793,71 906 Finance costs 793,71 906 Dividend Income (42.80) Operating profit before working capital changes 851,11 343 Change in operating assets and liabilities (Increase)/ decrease in Current financial assets (6.56) 18 (Increase)/ decrease in Current financial assets 89,04 (21 (Increase)/ decrease in inventories 12.89 18,79 (Increase)/ decrease in inventories 496,20 (397 (Increase)/ decrease in inventories 496,20 (397 (Increase)/ decrease) in provisions and other liabilities (230,23) 739 (Increase)/ decrease) in provisions and other liabilities (230,23) 739 Increase/ (decrease) in provisions and other liabilities (230,23) 739 Increase/ (decrease) in reade payables 579,05 (1,396 Cash generated from operations 1,275,79 1,977 Less: Income taxes paid (net of refunds) (772,5) (15 Cash Flows from Investing activities (230,23)	Provision for doubtful debts and advances	14.98	
Net Unrealised Exchange differences 110.31 Interest received (72.15) (90 Finance costs 793.71 906 (42.80) Dividend Income (42.80) (4	Provision for doubtful debts and advances written back	(1.02)	
Interest received (72.15) (90 Finance costs 793.71 906 Finance costs 793.71 906 Pinance costs 793.71 343 Pinance costs 793.71	Fair Value changes of investments considered to profit and loss	(101.70)	(434
Interest received (72.15) (90 Finance costs 793.71 906 Finance costs 793.71 906 Pinance costs 793.71 343 Pinance costs 793.71	y action to the control of the cont		
Finance costs 793.71 906 Dividend Income (42.80) (42.80) Operating profit before working capital changes 343 Change in operating assets and liabilities (Increase)/ decrease in Current financial assets 89.04 (21 (Increase)/ decrease in Current financial assets 89.04 (21 (Increase)/ decrease in trade receivables 12.88 18.79 (Increase)/ decrease in trade receivables 496.20 (397 (Increase)/ decrease in trade receivables 496.20 (397 (Increase)/ decrease) in provisions and other liabilities (230.28) 737 Increase/ (decrease) in trade payables 579.05 (71.556 716 Increase/ (decrease) in trade payables 579.05 (71.559 1.977 1.977 1.977 Increase/ (decrease) in trade payables 579.05 (15.560 716 1.755.79 1.977 1.977 1.977 1.977 Less: Income taxes paid (net of refunds) (57.25) (15 1.218.54 1.982 1.218.54 1.982 Cash Flows from Investing activities (A) (1.218.54 1.982 1.218.54 1.982 1.218.54 1.982 1.218.54 1.982 Cash Flows from Investing activities (A) (1.20 1.218.54 1.982 1.218.54 1.218.5		(72.15)	(90
Dividend Income Operating profit before working capital changes Change in operating assets and liabilities (Increase)/ decrease in Other financial assets (Increase)/ decrease in Other financial assets (Increase)/ decrease in inventories (Increase)/ decrease in inventories (Increase)/ decrease in inventories (Increase)/ decrease in inventories (Increase)/ decrease in inventories (Increase)/ decrease in inventories (Increase)/ decrease) in trade receivables (Increase)/ decrease) in trade receivables (Increase)/ decrease) in trade payables (Increase)/ decrease)/ decrease) (Increase)/ decrease)/ decre			
Change in operating assets and liabilities (Increase)/ decrease in Current financial assets (6.56) 18 (Increase)/ decrease in Current financial assets 89.04 (21 (Increase)/ decrease in inventories 12.89 1,879 (Increase)/ decrease) in provisions and other liabilities (230.28) (797) (Increase)/ decrease) in provisions and other liabilities (230.28) (797) (1,359 (16 (27 CH2) 20 THE LONG THE PLANTS		
Change in operating assets and liabilities (6.56) 188	Shart Control Control of the Control		343
(Increase)/ decrease in Current financial assets (6.56) 18 (Increase)/ decrease in Other financial assets 89.04 (21 (Increase)/ decrease in inventories 12.88 1,879 (Increase)/ decrease in trade receivables 496.20 (387 (Increase)/ decrease in Other assets (515.66) 716 Increase/ decrease) in provisions and other liabilities (230.28) 797 Increase/ decrease) in trade payables 579.05 (1,356 Cash generated from operations 1,275.79 1,977 Less: Income taxes paid (net of refunds) (57.25) (15 Net cash from operating activities (A) 1,218.54 1,962 Cash Flows from Investing activities (630 (630 Sale proceeds of Property, Plant and Equipment (including movements in CWIP) (682.86) (630 Sale proceeds of Property, Plant and Equipment (including movements in CWIP) (682.86) (630 Interest income 87.76 123 (120 Universiments inj/ Maturity of fixed deposits with banks 128.40 (120 Interest income 42.81 (42.81 (42.8	Operating profit before working capital changes	,	1
(Increase) / decrease in Other financial assets 89.04 (21 (Increase) / decrease in Inventories 12.89 1,879 (Increase) / decrease in Inventories 496.20 (397 (Increase) / decrease in Other assets (515.66) 716 Increase / (decrease) in trade payables (515.66) 716 Increase / (decrease) in trade payables 579.05 (1,359 1,275.79 1,977 1	Change in operating assets and liabilities		
(Increase) / decrease in Inventories	(Increase)/ decrease in Current financial assets	(6.56)	18
(Increase)/ decrease in inventories 12.89 1,879 (Increase)/ decrease in trade receivables 496.20 (397 (Increase)/ decrease in trade receivables (515.66) 716 Increase/ (decrease) in provisions and other liabilities (230.28) 797 Increase/ (decrease) in trade payables 579.05 (1,359 Cash generated from operations 1,275.79 1,977 Less: Income taxes paid (net of refunds) (57.25) (15 Net cash from operating activities (57.25) (15 Purchase of Property, Plant and Equipment (including movements in CWIP) (882.86) (630 Sale proceeds of Property, Plant and Equipment (including movements in CWIP) (882.86) (630 Investments in)/ Maturity of fixed deposits with banks 128.40 (120 Interest income 87.76 123 Dividend Income 42.81 (482.09) (574. Cash Flows from Financing activities (B) (482.09) (574. Cash Flows from Financing activities (B) (482.09) (574. Cash repayment of) short term borrowings (235.51) (455. <t< td=""><td>(Increase)/ decrease in Other financial assets</td><td>89.04</td><td>(21</td></t<>	(Increase)/ decrease in Other financial assets	89.04	(21
(Increase)/ decrease in Other assets (515.66) 716 Increase/ (decrease) in provisions and other liabilities (230.28) 797 Increase/ (decrease) in trade payables 579.05 (1,359 Cash generated from operations 1,275.79 1,977 Less: Income taxes paid (net of refunds) (57.25) (15 Net cash from operating activities (57.25) (15 Purchase of Property, Plant and Equipment (including movements in CWIP) (882.86) (630 Sale proceeds of Property, Plant and Equipment (including movements in CWIP) (882.86) (630 Sale proceeds of Property, Plant and Equipment (including movements in CWIP) (882.86) (630 Sale proceeds of Property, Plant and Equipment (including movements in CWIP) (882.86) (630 Sale proceeds of Property, Plant and Equipment (including movements in CWIP) (882.86) (630 Sale proceeds of Property, Plant and Equipment (including movements in CWIP) (882.86) (630 Sale proceeds of Property, Plant and Equipment (including movements in CWIP) (882.86) (630 Sale proceeds of Property, Plant and Equipment (including movements in CWIP) (882.86) (630 S	(Increase)/ decrease in inventories	12.89	1,879
(Increase) / decrease in Other assets (515.66) 716 Increase/ (decrease) in provisions and other liabilities (230.28) 737 Increase/ (decrease) in trade payables 579.05 (1,359 Cash generated from operations 1,275.79 1,977 Less: Income taxes paid (net of refunds) (57.25) (15 Net cash from operating activities (A) 1,218.54 1,962 Cash Flows from Investing activities Purchase of Property, Plant and Equipment (including movements in CWIP) (682.86) (630 Sale proceeds of Property, Plant and Equipment 141.80 53 (Investments in) / Maturity of fixed deposits with banks 128.40 (120 Interest income 87.76 123 Dividend Income 42.81 Net cash used in investing activities (B) (482.09) (574. Cash Flows from Financing activities Changes in reserves 346.66 1,386 Proceeds from / (repayment of) long term borrowings (2313.92) (1,104 Proceeds from / (repayment of) short term borrowings (253.51) (455 Finance costs (676.16) (922 Dividend paid - (0) Payment of lease liabilities (4.70) (111 Net cash from/ (used in) financing activities (C) (301.63) (1,108. Net decrease in cash and cash equivalents (A+B+C) (165.18) 278 Cash and cash equivalents at the beginning of the financial year 3,225 Cash and cash equivalents at end of the year 842.52 726 Notes: 1. The above cash flow statement has been prepared under indirect method prescribed 2. Components of cash and cash equivalents Balances with banks In current accounts 832.17 712 Cash on hand 10.35 14.	(Increase)/ decrease in trade receivables	496,20	(397
Increase/ (decrease) in provisions and other liabilities	(Increase)/ decrease in Other assets	(515,66)	Partie of
Increase/ (decrease) in trade payables	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	No. of the last of	
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Less: Income taxes paid (net of refunds) (57.25) (15 Net cash from operating activities (A) 1,218.54 1,962 Cash Flows from Investing activities 2 (630 Purchase of Property, Plant and Equipment (including movements in CWIP) (682.86) (630 Sale proceeds of Property, Plant and Equipment 141.80 53 (Investments in)/ Maturity of fixed deposits with banks 128.40 (120 Interest income 87.76 123 Dividend Income 42.81 42.81 Net cash used in investing activities (B) (482.09) (574. Cash Flows from Financing activities (B) (313.92) (1,104. Proceeds from/ (repayment of) long term borrowings (313.92) (1,104. Proceeds from/ (repayment of) short term borrowings (676.16) (922. Dividend paid - (0 (4.70) (11 Net cash from/ (used i	La a la casa de la casa de la casa de la casa de la casa de la casa de la casa de la casa de la casa de la casa		
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Interest income	Sale proceeds of Property, Plant and Equipment	141.80	53.
Dividend Income 42.81	(Investments in)/ Maturity of fixed deposits with banks	128.40	(120.
Net cash used in investing activities (B) Cash Flows from Financing activities Changes in reserves Proceeds from/ (repayment of) long term borrowings Proceeds from/ (repayment of) short term borrowings Finance costs Dividend paid Payment of lease liabilities Net cash from/ (used in) financing activities (C) Net decrease in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the financial year Cash and cash equivalents at end of the year Notes: 1. The above cash flow statement has been prepared under indirect method prescribed 2. Components of cash and cash equivalents Balances with banks In current accounts Cash on hand (482.09) (574. (482.09) (574. (482.09) (574. (482.09) (574. (482.09) (574. (482.09) (482.09) (482.09) (410.04 (455.48) (922. (676.16) (922. (676.16) (922. (105.18) (105.18) 276. (165.18) 276. 1,007.70 448. 842.52 726. Notes: 1. The above cash flow statement has been prepared under indirect method prescribed 2. Components of cash and cash equivalents Balances with banks In current accounts Cash on hand	Interest income	87.76	123.
Net cash used in investing activities (B) Cash Flows from Financing activities Changes in reserves Changes in reserves Proceeds from/ (repayment of) long term borrowings Proceeds from/ (repayment of) short term borrowings (253.51) Finance costs Dividend paid Payment of lease liabilities (4.70) Payment of lease liabilities (4.70) Net cash from/ (used in) financing activities (C) (901.63) Net decrease in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the financial year Cash and cash equivalents at the beginning of the financial year Recash and cash equivalents at end of the year Notes: 1. The above cash flow statement has been prepared under indirect method prescribed 2. Components of cash and cash equivalents Balances with banks In current accounts Sast 17 Page 13.86 14.482.09) (482.09) (482.09) (1,104 (253.51) (4.70) (415 (4.70) (411	Dividend Income	42.81	
Changes in reserves 346.66 1,386 Proceeds from/ (repayment of) long term borrowings (313.92) (1,104 Proceeds from/ (repayment of) short term borrowings (253.51) (455 Finance costs (676.16) (922 Dividend paid - (0 Payment of lease liabilities (4.70) (11 Net cash from/ (used in) financing activities (C) (901.63) (1,108. Net decrease in cash and cash equivalents (A+B+C) (165.18) 278. Cash and cash equivalents at the beginning of the financial year 1,007.70 448. Cash and cash equivalents at end of the year 842.52 726. Notes: 1. 1. 1. 1. The above cash flow statement has been prepared under indirect method prescribed 2. 2. 2. Components of cash and cash equivalents 832.17 712. Balances with banks 1n current accounts 832.17 712. Cash on hand 10.35 14.	Net cash used in investing activities (B)		(574.
Changes in reserves 346.66 1,386 Proceeds from/ (repayment of) long term borrowings (313.92) (1,104 Proceeds from/ (repayment of) short term borrowings (253.51) (455 Finance costs (676.16) (922 Dividend paid - (0 Payment of lease liabilities (4.70) (11 Net cash from/ (used in) financing activities (C) (901.63) (1,108. Net decrease in cash and cash equivalents (A+B+C) (165.18) 278. Cash and cash equivalents at the beginning of the financial year 1,007.70 448. Cash and cash equivalents at end of the year 842.52 726. Notes: 1. 1. 1. 1. The above cash flow statement has been prepared under indirect method prescribed 2. 2. 2. Components of cash and cash equivalents 832.17 712. Balances with banks 1n current accounts 832.17 712. Cash on hand 10.35 14.	2 A M		
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Payment of lease flabilities (4.70) (11 Net cash from/ (used in) financing activities (C) (901.63) (1,108. Net decrease in cash and cash equivalents (A+B+C) (165.18) 278 Cash and cash equivalents at the beginning of the financial year 1,007.70 448 Cash and cash equivalents at end of the year 842.52 726 Notes: 1. The above cash flow statement has been prepared under indirect method prescribed 2. Components of cash and cash equivalents Balances with banks In current accounts 832.17 712. Cash on hand 10.35 14.		(676,16)	(922
Net cash from/ (used in) financing activities (C) Net decrease in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the financial year Cash and cash equivalents at end of the year Notes: 1. The above cash flow statement has been prepared under indirect method prescribed 2. Components of cash and cash equivalents Balances with banks In current accounts Cash on hand (1,108. (165.18) 276. (165.18) 276. 448 642.52 726. 842.52 726.	Dividend paid		(0.
Net decrease in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the financial year Cash and cash equivalents at end of the year Notes: 1. The above cash flow statement has been prepared under indirect method prescribed 2. Components of cash and cash equivalents Balances with banks In current accounts Cash on hand 10.35 14.	Payment of lease liabilities		(11,
Cash and cash equivalents at the beginning of the financial year 1,007.70 448 Cash and cash equivalents at end of the year 842.52 726 Notes: 1. The above cash flow statement has been prepared under indirect method prescribed 2. Components of cash and cash equivalents Balances with banks In current accounts 832.17 712. Cash on hand 10.35 14.	Net cash from/ (used in) financing activities (C)	(901.63)	(1,108.
Cash and cash equivalents at the beginning of the financial year 1,007.70 448 Cash and cash equivalents at end of the year 842.52 726 Notes: 1. The above cash flow statement has been prepared under indirect method prescribed 2. Components of cash and cash equivalents Balances with banks In current accounts 832.17 712. Cash on hand 10.35 14.	N. J. J. J. J. J. J. J. J. J. J. J. J. J.	(405.45)	
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Cash on hand 10.35 14.			
Total Cash and Cash equivalents 842.52 726.	Cash on hand Total Cash and Cash equivalents		14. 726.



Elgi Rubber Company Limited

Regd. Office: S.F No. 164/2, Pollachi Road, SIDCO Industrial Estate, Kurichi, Coimbatore 641 021, Tamilnadu
Telephone No.: 0422-2321000 Fax No.: 0422-2322222 E-mail ID: info@in.elgirubber.com Website: www.elgirubber.com
CIN: L25119TZ2006PLC013144

Statement of Standalone unaudited financial results for the quarter and half year ended September 30, 2021 (Rupees in lakhs, except per share data)

		ı	Quarter ended	(Rupees in lakhs, except per sha			
							Year ended
SI No	Particulars	2021	June 30, 2021	2020	September 30,	September 30,	March 31, 2021
	<u> </u>	(unaudited)	(unaudited)	(unaudited)	2021	2020	(audited)
	Income from Operations	(unauuneu)	lanananen)	(unaudited)	(unaudited)	(unaudited)	(audited)
1	Revenue from operations	4 074 07	2.064.27	4 075 50	7.020.04	0.445.00	45 404 70
2	Other Income (Net)	4,871.27	2,964.37	4,075.59	7,835.64	6,445.62	15,104.78
2	Other income (Net)	161.16	471.67	534.42	632.83	445.90	1,841.71
3	Total Revenue (1+2)	5,032.43	3,436.04	4,610.01	8,468.47	6,891.52	16,946.49
4	Expenses						
4	Cost of materials consumed	2,729.59	1,249.29	2,160.87	3,978.88	2,852.02	8,080.24
	Purchase of stock-in-trade	102.63	46.86	2,100.07	149.49	223.26	380.02
	Changes in Inventories of Finished Goods,	102.03	40.00	22.14	149.49	223.20	300,02
ļ	Stock-in-Trade & Work-in-progress	(106.94)	262.93	102,81	165.00	5 96,51	245.40
	Employee benefits expense		0.00,0000000000000000000000000000000000	400000000000000000000000000000000000000	155.99		245.49
	Finance costs	530.18	505.19	548.63	1,035.37	1,075.67	2,001.04
		222.77	198.24	214.23	421.01	453.28	911.38
- 1	Depreciation and amortization expense	213.57	196.47	147.73	410.04	311.16	709.78
İ	Other expenses	1,027.16	706.93	701.97	1,734.09	697.21	3,548.35
	Total Expenses	4,718.96	3,165.91	3,898.38	7,884.87	6,209.11	15,876.30
	D. Felder V. C.						
	Profit! (loss) before exceptional items and tax (3-	0.0.47	070.40	744.00	F00.00	200.44	
0.000	4)	313.47	270.13	711,63	583. 60	682,41	1,070.19
	Exceptional items		-	10.52		61,28	117.79
7	Profit before tax (5+6)	313,47	270.13	722.15	583.60	743.69	1,187.98
8	Tax expense						
	Current tax	85.00	45.00	1 26,1 6	130,00	126,16	27.00
	Deferred tax	50.52	(12,90)	20.33	37.62	47.52	46.92
	Income Tax related to earlier year	00.02	(12.00)	(4.84)	01.02	(4.84)	110.37
	Total Tax Expenses	135.52	32,10	141.65	167.62	168.84	184.29
	ï						
9	Profit/ (loss) after tax for the period from					and the second	
- 1	continuing operations (7-8)	177.95	238.03	580.50	415.98	574.85	1,003.69
10	Profit / (Loss) from discontinued operations			- 1		-	
11	Tax expense of discontinued operations	1		-	-		•
12	Profit / (Loss) from discontinued operations						
11	(after tax) (10-11)	1		-	-	:=	
13 F	Profit for the period (9+12)	177.95	238.03	580. 50	415.98	574.85	1,003.69
14	Other comprehensive income, net of income tax						
I,	a) (i) items that will not be reclassified to profit or			1			
	oss	1.41	1.41	9.77	2.82	10.57	E C4
J"	(ii) income tax relating to items that will not be	1,41	1.41	9.11	2.02	19.57	5.64
	reclassified to profit or loss	40.26)	10.36)	(0.40)	(0.74)	// OD	(4.40)
1	and the same of th	(0.36)	(0.35)	(2.42)	(0.71)	(4.92)	(1.42)
ľ	p) (i) items that will be reclassified to profit or loss	_					
	(ii) income tax relating to items that will be	Ī		-	- 1	- 1	•
,	eclassified to profit or loss						
"	eclassified to profit of loss	-				- 1	
τ	otal other comprehensive income, net of						***************************************
ļi	ncome tax	1.05	1.06	7,35	2,11	14.65	4.22
1							
15 T	otal comprehensive income / (loss) for the		!	l	1		
1	period [Comprising Profit / (Loss) for the			i	i	į	
q _[
	eriod (after tax) and Other Comprehensive		- 1	ļ	Į.		



	1	T			1	·	
16	Paid-up equity share capital Face value per share (Rs.)	50 0.50	500. 50	500.50 1.00	500.50 1.00	500 .50	500.50 1.00
17	Earning per share (Rs.) (not annualised) (for					1100	1.00
İ	continuing operations)						
	- Basic	0.36	0.48	1.16	0.83	1.15	2.01
	- Diluted	0.36	0.48	1.16	0.83	1.15	2.01
18	Earning per share (Rs.) (not annualised) (for						
	discontinuing operations)						
	- Basic	-	:-			-	_
1 1	- Diluted	-	1-	14	-	-	-
19	Earning per share (Rs.) (not annualised) (for						
	continuing and discontinuing operations)						
	- Basic	0.36	0,48	1.16	0.83	1.15	2.01
	- Diluted	0.36	0.48	1.16	0.83	1.15	2.01

Notes:

- In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 10, 2021 and subjected to limited review by the Statutory Auditors of the Company. The Statutory Auditors have expressed an unmodified opinion on these results.
- The standalone financial results has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 (as amended) and other recognised accounting practices and policies to the extent applicable.
- 3 Exceptional items represent profit on sale of land.
- 4 The company is engaged primarily in only one segment of providing solutions to the Rubber industry. Hence, there are no reportable segments as per Ind AS 108 "Operating Segments".
- 5 The previous period figures have been regrouped / reclassified wherever necessary.

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	As at	(Rupees in I
Particulars	September 30, 2021	March 31, a
	(unaudited)	
Assets		
Non-current assets	7.050.05	
Property, Plant and equipment	7,253.95	7,38
Capital work-in-progress	1,503.65	6
Right-of-use assets	38.74	4
Intangible Assets	15.38	2
Financial assets i. Investments	500740	5.00
ii. Loans	5,997.19	5,89
	11,061.68	10,25
iii. Other financial assets	163.96	16
Deferred tax asset (Net)	975.94	1,01
Other non-current assets	388.26	49
Total non-current assets	27,398.75	25,33
Current assets		
Inventories	4,694.46	4,950
Financial assets		
i. Trade receivables	4,720.28	4,48
ii. Cash and cash equivalents	52.77	48
iii. Bank balances other than (ii) above	2,010.56	2,142
iv. Loans	26.39	20
v. Other financial assets	3.35	
Other current assets	2,526.17	1,799
Total current assets	14,033.98	13,444
Total assets	41,432.73	3 8,781
Equity and Liabilities		
Equity		
Equity share capital	500.50	500
Other equity	27,356.61	26,938
Total equity	27,857.11	27,439
Non current liabilities		
Financial liabilities		
i. Borrowings	5,023.33	4,001
ii. Lease liability	22,44	21
Provisions		
Total Non-current liabilities	5,045.77	4,022
Current liabilities		
Financial liabilities		
i. Borrowings	4,072.59	3,933
ii. Trade payables	1,0.2.00	0,000
a. Outstanding dues of micro & small enterprises	25.40	19
b. Outstanding dues other than (a) above	841.36	503
Other current liabilities	3,366.12	2,792
Provisions	224.38	72
otal current liabilities	8,529.85	7,320
otal linkilisiaa	40.000.00	11.5:5
otal liabilities	13,575.62	11,342
otal equity and liabilities	41,432.73	38,781



Statement of cash flows for the period ended September 30, 2021

		(Rupees in lakhs)
	Period ended	Period ended
Particulars	September 30,	September 30,
· - · · · · ·	2021	2020
	(unaudited)	(unaudited)
Cash Flow from Operating activities		
Profit before income tax	583.60	743.69
Adjustments for	14004	
Depreciation and amortisation expense	410.04	311.15
(Profit)/Loss on sale of fixed asset	(0.02)	(61.30)
Provision for doubtful debts and advances	14.98	
Fair value changes of investments considered to profit and loss	(101.70)	(434.20)
Net Unrealised Exchange translation differences	(497.03)	/400.000
Interest received	(355.56)	(496.80)
Finance costs	421.01	453.20
Dividend Income	(5.31) 470.00	515.74
Operating profit before working capital changes	410.00	515.14
Change in operating assets and liabilities	16.40)	7.00
(Increase)/ decrease in Current financial assets	(6.10)	100000000000000000000000000000000000000
(Increase)/ decrease in Non current - Other financial assets	0.50 256.00	7.95 695,54
(Increase)/ decrease in inventories	(255,07)	
(Increase)/ decrease in trade receivables	0.10	166.80
(Increase)/ decrease in Other Non Current assets		(177.90)
(Increase)/ decrease in Other Current assets	(698.40) 699.81	1,009.26
Increase/ (decrease) in provisions and other liabilities	340.44	150.230.20
Increase/ (decrease) in trade payables Cash generated from operations	807.28	(567.20) 1,657.19
Less: Income taxes paid (net of refunds)	1	27.00
Net cash from operating activities (A)	(185.82) 621.46	1,684.19
rect outs. Iron operating desirates (A)	021140	1,004.13
Cash Flows from Investing activities		
Purchase of Property, Plant and Equipment (including movements in CWIP and	(1,599.10)	(132.14)
capital advances)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Sale proceeds of Property, Plant and Equipment	0.99	61.39
(Purchase)/ disposal proceeds of Investments		0.11
(Investments in)/ Maturity of fixed deposits with banks	131.44	(129.50)
Loans to subsidiaries (net)	-	128.80
Interest income	79.41	118.80
Dividend Income	5.31	
Net cash used in investing activities (B)	(1,381.95)	47.46
- "		
Cash Flows from Financing activities		
Proceeds from/ (repayment of) long term borrowings	1,022,18	(702.70)
Proceeds from/ (repayment of) short term borrowings	139.40	(655.30)
Finance costs	(392.09)	(356.60)
Dividend paid (Including Dividend distribution tax)	(0.00)	(0.80)
Payment of lease liabilities	(4.70)	(11.90)
Net cash from/ (used in) financing activities (C)	764,79	(1,727.30)
Net decrease in cash and cash equivalents (A+B+C)	4.30	4.35
Cash and cash equivalents at the beginning of the financial year	48.46	77.95
Cash and cash equivalents at end of the year	52.77	82.30
lotes:		
. The above cash flow statement has been prepared under indirect method prescribed		
t. Components of cash and cash equivalents		
Balances with banks	00.00	. 30.10
In current accounts	39.33	72.40
Cash on hand	13.44	9.90
otal Cash and Cash equivalants	52.77	82.30

For Elgi Rubber Company Limited

Sudarsan Varadaraj DIN : 00133533 Chairman & Managing Director

Place: Coimbatore Date: November 10 2021