

Elpro International Ltd.

17th Floor, Nirmal, Nariman Point
Mumbai 400 021, India

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CIN: L51505MH1962PLC012425

February 14, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code – 504000

Sub.: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Ref.: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024 is enclosed herewith.

We request you to take the above on record and treat the same as compliance under the applicable provisions of the SEBI Listing Regulations.

Thanking you,

Yours faithfully,
For **Elpro International Limited**

Rushabh
Rajen Ajmera

Digitally signed by
Rushabh Rajen Ajmera
Date: 2025.02.14
19:08:26 +05'30'

Rushabh Ajmera
Company Secretary

Encl.: as above

Independent Auditors' Review Report on Review of Unaudited Standalone Financial Results

**The Board of Directors
Elpro International Limited
17th Floor, Nirmal Building
Nariman Point
Mumbai- 400 021**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Elpro International Limited (hereinafter referred to as "the Company"), for the quarter and nine months ended December 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred to as "the SEBI Regulations"). We have stamped and initialled the Statement for identification purposes only.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' (hereinafter referred to as "the Ind AS 34"), notified under section 133 of the Companies Act, 2013 (hereinafter referred to as "the Act") read with relevant rules issued thereunder (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI Regulations. 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 (hereinafter referred to as "the ICAI"). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed, in terms of the Regulation 33 of the SEBI Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The review of the unaudited standalone financial results for the quarter and nine months ended December 31, 2023 included in the Statement was conducted pursuant to the requirement of Listing Regulations by the predecessor auditor and had expressed unmodified conclusion vide their reports dated February 10, 2024. The audit of the standalone financial statements of the Company for the year ended March 31, 2024 was conducted by the predecessor auditor who expressed unmodified opinion vide their report dated May 30, 2024. Our conclusion on the statement is not modified in respect of this matter.

**For LODHA & CO LLP
Chartered Accountants
Firm Registration No. 301051E/ E300284**



V. Matta
Vikram Matta
Partner

**Membership No. 054087
UDIN:25054087BMNWCW7271**

Place: Kolkata
Date: February 14, 2025

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31,2024

(Currency: Indian rupees in lakhs)

Sr.No.	Particulars	Standalone					
		Quarter ended			Nine months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income						
a)	Revenue from operations	2777.63	11370.56	2835.46	16941.47	8305.12	11217.34
b)	Other Income	2535.76	2476.99	336.47	5798.26	1611.69	4099.78
	Total Income	5313.39	13847.55	3171.93	22739.73	9916.81	15317.12
2	Expenses						
a)	Cost of materials consumed	65.59	48.25	57.17	169.47	242.91	290.70
b)	Purchases of stock-in-trade	1.16	8503.27	0.00	8504.43	0.00	0.00
c)	Changes in inventories of finished goods & goods-in-process	9.67	(10.78)	0.97	(3.15)	6.13	11.15
d)	Real estate service expenses	919.77	915.38	945.65	2606.44	2493.01	3390.88
e)	Employee benefits expense	84.41	76.77	70.64	238.17	213.22	296.89
f)	Finance costs	1782.42	1330.55	719.52	4222.15	1487.21	2526.58
g)	Depreciation & amortization expense	300.83	142.72	134.41	579.44	391.17	533.38
h)	Other expenses	808.63	718.85	602.12	2301.95	1990.57	2818.85
	Total Expenses	3972.48	11725.01	2530.48	18618.90	6824.22	9868.43
3	Profit for the period before Tax	1340.91	2122.54	641.45	4120.83	3092.59	5448.69
4	Tax Expense						
a)	Current tax	(38.42)	(0.39)	43.57	0.00	433.92	426.86
b)	Deffered tax	356.61	(128.80)	116.38	192.96	208.87	348.97
c)	Tax adjustment for earlier years	(1.56)	0.00	15.81	(1.56)	15.81	15.81
	Total tax expense	316.63	(129.19)	175.76	191.40	658.60	791.64
7	Net Profit after tax	1024.28	2251.73	465.69	3929.43	2433.99	4657.05
8	Other comprehensive income/(expense)						
a)	Equity instruments through OCI	8932.35	19490.45	8738.51	50009.49	23531.90	31426.86
b)	Remeasurement gains/(losses) on defined benefit plan	0.00	0.00	0.00	0.00	0.00	(3.54)
c)	Tax relating to items that will not be reclassified to profit or loss	(1100.64)	(3227.50)	(1099.26)	(7277.71)	(2825.53)	(4359.87)
	Other comprehensive income for the year	7831.71	16262.95	7639.25	42731.78	20706.37	27063.45
9	Total comprehensive income for the year (Comprising Profit and Other Comprehensive Income)	8855.99	18514.68	8104.94	46661.21	23140.36	31720.50
10	Paid up equity share capital (face value of Re 1/- each)	1694.79	1694.79	1694.79	1694.79	1694.79	1694.79
11	Earning per share (EPS) of Re 1/- each (not annualised)						
(a)	Basic	0.60	1.33	0.27	2.32	1.44	2.75
(b)	Diluted	0.60	1.33	0.27	2.32	1.44	2.75

Place : Mumbai
 Date : February 14, 2025



For and on behalf of Board of Directors of
 Elpro International Limited

Deepak Kumar
 Deepak Kumar
 Chairman and Managing Director
 DIN: 07512769

Standalone unaudited segment-wise Revenue, Result, Total assets and Total liabilities in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended:

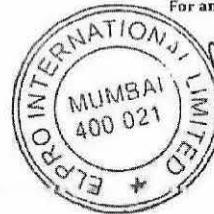
(Currency: Indian rupees in lakhs)

Sr.No.	Particulars	Standalone					
		Quarter ended			Nine months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Segment Revenue						
a)	Electrical equipments	129.64	69.83	100.62	281.50	383.80	478.70
b)	Real estate	2639.82	2622.82	2720.75	7929.84	7866.82	10675.18
c)	Investment activity	0.00	0.00	0.00	0.00	0.00	0.00
d)	Trading activity	(3.17)	8648.03	0.00	8674.12	0.00	0.00
e)	Others *	11.34	29.88	14.09	56.01	54.50	63.46
	Total -	2777.63	11370.56	2835.46	16941.47	8305.12	11217.34
	Less: Inter segment revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue from Operation	2777.63	11370.56	2835.46	16941.47	8305.12	11217.34
2	Segment results: Profit/(loss)						
a)	Electrical equipments	32.81	12.78	20.10	56.76	60.82	82.68
b)	Real estate	1188.52	1318.03	1152.57	4040.05	4068.86	5557.39
c)	Investment activity	1955.06	1720.90	350.87	3973.13	1174.55	3533.48
d)	Trading activity	(4.32)	174.02	0.00	169.70	0.00	0.00
e)	Others *	0.20	18.83	3.13	22.83	21.87	19.27
	Total -	3172.27	3244.56	1526.67	8262.47	5326.10	9192.82
	Less: Finance cost	(1782.42)	(1330.55)	(719.52)	(4222.15)	(1487.21)	(2526.58)
	Other unallocable income/(expenditure)-net	(48.94)	208.53	(165.70)	80.51	(746.30)	(1217.55)
	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
	Total Profit/(Loss) before tax	1340.91	2122.54	641.45	4120.83	3092.59	5448.69
3	Segment Assets						
a)	Electrical equipments	390.38	359.75	367.00	390.38	367.00	362.09
b)	Real estate	66037.99	54753.77	51747.84	66037.99	51747.84	50667.94
c)	Investment activity	223546.43	210226.79	138549.09	223546.43	138549.09	149179.68
d)	Trading activity	1.62	0.00	0.00	1.62	0.00	0.00
e)	Others *	102.17	150.12	196.21	102.17	196.21	112.60
f)	Unallocated Segment	17978.98	8487.50	9435.93	17978.98	9435.93	6846.08
	Total -	308057.57	273977.93	200296.07	308057.57	200296.07	207168.39
4	Segment Liabilities						
a)	Electrical equipments	78.24	55.97	56.86	78.24	56.86	47.34
b)	Real estate	76747.00	61778.21	40002.58	76747.00	40002.58	40397.03
c)	Investment activity	12765.82	10987.58	4446.86	12765.82	4446.86	5756.81
d)	Trading activity	0.00	0.00	0.00	0.00	0.00	0.00
e)	Others *	8.95	14.30	5.73	8.95	5.73	7.41
f)	Unallocated Segment	17270.66	7624.61	8652.16	17270.66	8652.16	5247.76
	Total -	106870.67	80460.67	53164.19	106870.67	53164.19	51456.35

Segment information:

- (a) Electrical equipments segment includes manufacturing and sale of Lightning Arresters, Varistor, Secondary Surge Arresters, Discharge Counter, accessories and services in respect thereof.
(b) Real Estate segment includes development of property and lease of land & premises.
(c) Investment in financial instruments is long term and short term in nature.
(d) Trading activities includes trading in commodities, financial instruments and derivatives thereof.
(e) "Others" represent power generation from Windmill

Place : Mumbai
Date : February 14, 2025



For and on behalf of Board of Directors of
Elpro International Limited

Deepak Kumar
Chairman and Managing Director
DIN: 07512769

Notes:

1. The Standalone Financial Results of Elpro International Limited for the quarter and nine months ended 31st December 2024, have been prepared in accordance with Indian Accounting Standards (Ind AS) 34 "Interim Financial Reporting" as notified under section 133 of Companies Act, 2013 read with relevant Rules thereunder and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter refer to as "the SEBI Regulations") and other recognized accounting practices generally accepted in India. The statutory auditor of the Company has carried out limited review on the aforesaid results in accordance with Regulation 33 of the SEBI Regulations. These standalone financial results have been reviewed and recommended by the Audit Committee in its meeting held on 14th February, 2025 and approved by the Board of Directors in their meeting held on the same date. These financial results are available on the website of the Company viz., [https:// www.elpro.co.in](https://www.elpro.co.in) and on the website of BSE Limited ("BSE") (www.bseindia.com)
2. The figures of the previous periods/ year have been regrouped and rearranged wherever necessary to make them comparable with those of the current period.

Place: Mumbai
Date: February 14, 2025



For and on behalf of Board of Directors of
Elpro International Limited

Deepak Kumar
Deepak Kumar
Chairman and Managing Director
DIN: 07512769

Independent Auditors' Review Report on the Review of Unaudited Consolidated Financial Results

**The Board of Directors
Elpro International Limited
17th Floor, Nirmal Building
Nariman Point
Mumbai- 400 021**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Elpro International Limited (hereinafter referred to as "the Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together hereinafter referred to as "the Group"), its share of net profit after tax, other comprehensive income/(loss) and total comprehensive income/(loss) of its Associates for the quarter and nine months ended December 31, 2024 (hereinafter referred to as "the Statement"), being submitted by the Parent Company, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (hereinafter referred to as "the SEBI Regulations"). We have stamped and initialled the Statement for identification purposes only.
2. This Statement is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial reporting" (hereinafter referred to as "the Ind AS-34") notified under section 133 of the Companies Act, 2013 (hereinafter referred to as "the Act") read with relevant rules issued thereunder (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standards on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' (hereinafter referred to as "the SRE 2410"), issued by the Institute of Chartered Accountants of India (hereinafter referred to as "the ICAI"). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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 Securities and Exchange Board of India under Regulation 33(8) of the SEBI Regulations, to the extent applicable.

4. The Statement includes the financial results of the following entities:

Sr. No.	Name of the Entities
	Subsidiaries
1	Ultra Sigma Private Limited
2	Fortune Capital Holding Private Limited
3	Elpro Realty Private Limited (formerly known as Faridabad Management Private Limited)
	Associate
1	Dabri Properties & Trading Company Limited



Regd. Office : 19, Esplanade Mansions, 14 Government Place East, Kolkata 700069, West Bengal, India.
Lodha & Co (Registration No. 301051E) a Partnership Firm was converted into Lodha & Co LLP
(Registration No. 301051E/E300284) a Limited Liability Partnership having Identification No. : ACE-5752
with effect from December 27, 2023

Kolkata Mumbai New Delhi Chennai Hyderabad Jaipur

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 auditors referred in paragraph 6 below and our reliance on the interim financial information/ results certified by the Management referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the financial results of two subsidiaries included in the consolidated unaudited financial results, whose financial results reflect, reflect total revenues from operation of Rs. (3449.41) lakhs and Rs. 17522.74 lakhs, total net profit after tax of Rs. (3091.59) lakhs and Rs. 1935.58 lakhs, total comprehensive income of Rs. (3091.59) lakhs and Rs. 1935.58 lakhs for the quarter and nine months ended December 31, 2024, respectively. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management of the parent company and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries are based solely on the report of the other auditor, after considering the requirements of the Standard on Auditing 600 "Using the work of Another Auditor" and procedures performed by us as stated in paragraph 3 above.
7. The consolidated unaudited financial results include the financial information of one subsidiary reflecting total revenues of Rs. (45.28) lakhs and Rs. 1.84 lakhs, total net profit after tax of Rs. (42.46) lakhs and Rs. (11.87) lakhs and total comprehensive income of Rs. (42.46) lakhs and Rs. (11.87) lakhs for the quarter and nine months ended December 31, 2024 respectively. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs. 6.42 lakhs and Rs. 20.64 lakhs and Group's share of total comprehensive income of Rs. (64.61) lakhs and Rs. 37.77 lakhs for the quarter and nine months ended December 31, 2024 respectively, as considered in the Statement, in respect of an associate. The financial information has been considered based on the interim financial information of respective companies which have not been reviewed by their auditors. This financial information has 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 this subsidiary and associate are based solely on such financial information as certified by the management. In our opinion and according to the information and explanations given to us by the Management, these companies are not material to the Group.
8. The review of the unaudited consolidated financial results for the quarter and nine months ended December 31, 2023 included in the Statement was conducted pursuant to the requirement of Listing Regulations by the predecessor auditor who expressed unmodified conclusion vide their reports dated February 10, 2024. The audit of the consolidated financial statements of the Company for the year ended March 31, 2024 was conducted by the predecessor auditor who expressed unmodified opinion vide their report dated May 30, 2024.
9. Our conclusion on the Statement is not modified in respect of the matters mentioned in paragraphs 6 to 8 above.



For LODHA & CO LLP
Chartered Accountants
Firm Registration No. 301051E/ E300284

V. Matta

Vikram Matta
Partner

Membership No. 054087
UDIN:25054087BMNWCX9857

Place: Kolkata
Date: February 14, 2025

ELPRO INTERNATIONAL LIMITED

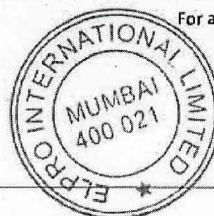
REGD. OFFICE:- 17 FLOOR, NIRMAL BUILDING, NARIMAN POINT, MUMBAI- 400021
CIN No: L51505MH1962PLC012425

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2024

(Currency: Indian rupees in lakhs)

Sr.No.	Particulars	Consolidated					
		Quarter ended			Nine months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income						
a)	Revenue from Operations	(694.86)	20669.09	5244.56	32034.73	11286.78	22876.98
b)	Other Income	2330.06	2709.13	544.18	7418.56	3765.22	5776.04
	Total Income	1635.20	23378.22	5788.74	39453.29	15052.00	28653.02
2	Expenses						
a)	Cost of Materials Consumed	65.59	48.25	57.17	169.47	242.91	290.70
b)	Purchase of stock-in-trade	7.16	15971.12	0.00	21391.69	0.00	7808.09
c)	Changes in inventories of finished goods & goods-in-process	9.67	(10.78)	0.97	(3.15)	6.13	11.15
d)	Real estate service expenses	919.78	915.38	945.65	2606.44	2493.01	3390.88
e)	Employee benefits expense	126.35	100.43	72.20	312.80	215.52	301.21
f)	Finance Costs	1944.12	1456.06	716.79	4505.39	1484.49	2517.69
g)	Depreciation & amortization expense	353.65	194.36	134.41	714.71	391.17	533.38
h)	Other expenses	1000.37	825.44	689.05	2629.34	2191.28	3123.19
	Total Expenses	4426.69	19500.26	2616.24	32326.69	6964.51	17976.29
3	Profit for the period (before share of net profits of investments accounted for using equity method and tax)	(2791.49)	3877.96	3172.50	7126.60	8087.49	10676.73
4	Share of profit of associates accounted for using the equity method (net of taxes)	6.44	6.93	12.98	20.64	21.16	23.71
5	Profit for the period before exceptional item and Tax	(2785.05)	3884.89	3185.48	7147.24	8108.65	10700.44
	Exceptional Item	0.00	0.00	0.00	0.00	0.00	0.00
6	Profit for the period before tax	(2785.05)	3884.89	3185.48	7147.24	8108.65	10700.44
7	Tax Expense						
a)	Current tax	(517.92)	363.00	696.90	780.90	1186.27	1352.62
b)	Deferred tax	(142.75)	299.75	100.44	513.58	760.73	783.35
c)	Tax adjustment for earlier years	(21.03)	0.00	15.81	(21.03)	15.81	15.77
	Total tax expense	(681.70)	662.75	813.15	1273.45	1962.81	2151.74
8	Net Profit after tax	(2103.35)	3222.14	2372.33	5873.79	6145.84	8548.70
9	Other comprehensive income						
a)	Equity instruments through OCI	8932.35	19490.45	8738.51	50009.49	23531.90	31426.86
b)	Remeasurements gains / (losses) on defined benefit plan	0.00	0.00	0.00	0.00	0.00	(3.54)
c)	Tax relating to items that will not be reclassified to profit or loss	(1100.64)	(3227.50)	(1099.26)	(7277.71)	(2825.53)	(4359.87)
d)	Share of other comprehensive income of associates accounted for using the equity method (net of taxes)	(78.00)	74.35	34.92	10.19	156.11	160.74
	Other comprehensive income for the year	7753.71	16337.30	7674.17	42741.97	20862.48	27224.19
10	Total comprehensive income for the year (Comprising Profit and Other Comprehensive Income)	5650.36	19559.44	10046.50	48615.76	27008.32	35772.89
	Profit attributable to:						
	Owners of the Company	(2103.35)	3222.14	2372.33	5873.79	6145.84	8548.70
	Non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
	Profit/(Loss) for the period	(2103.35)	3222.14	2372.33	5873.79	6145.84	8548.70
	Other comprehensive income attributable to:						
	Owners of the Company	7753.71	16337.30	7674.17	42741.97	20862.48	27224.19
	Non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
	Total comprehensive income/(Loss) for the period	7753.71	16337.30	7674.17	42741.97	20862.48	27224.19
	Total comprehensive income attributable to:						
	Owners of the Company	5650.36	19559.44	10046.50	48615.76	27008.32	35772.89
	Non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
	Total comprehensive income/(Loss) for the period	5650.36	19559.44	10046.50	48615.76	27008.32	35772.89
11	Paid up equity share capital (Face value of Re 1/- each)	1694.79	1694.79	1694.79	1694.79	1694.79	1694.79
12	Earning per share (EPS) of Re 1/- each (not annualised)						
	(a) Basic	(1.24)	1.90	1.40	3.47	3.63	5.04
	(b) Diluted	(1.24)	1.90	1.40	3.47	3.63	5.04

For and on behalf of Board of Directors of
Elpro International Limited



Deepak Kumar
Deepak Kumar
Chairman and Managing Director
DIN: 07512769

Place : Mumbai
Date : February 14, 2025

Consolidated unaudited segment-wise Revenue, Result, Total assets and Total liabilities in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended:

(Currency: Indian rupees in lakhs)

Sr.No.	Particulars	Consolidated			Consolidated		Consolidated
		Quarter ended			Nine months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Segment Revenue						
a)	Electrical Equipments	129.64	69.83	100.62	281.50	383.80	478.70
b)	Real Estate	2823.70	2788.01	2720.75	8394.40	7866.82	10675.18
c)	Investment activity	0.00	0.00	0.00	0.00	0.00	0.00
d)	Trading activity	(3659.54)	17781.37	2409.10	23302.82	2981.66	11659.64
e)	Others *	11.34	29.88	14.09	56.01	54.50	63.46
	Total -	(694.86)	20669.09	5244.56	32034.73	11286.78	22876.98
	Less: Inter segment revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Net sales/Income from operations	(694.86)	20669.09	5244.56	32034.73	11286.78	22876.98
2	Segment results: Profit/(loss)						
a)	Electrical Equipments	32.81	12.78	20.10	56.76	60.82	82.68
b)	Real Estate	1171.24	1380.26	1152.57	4147.73	4068.86	5557.39
c)	Investment activity	1925.90	2260.64	659.68	6381.30	3933.22	5833.14
d)	Trading activity	(3749.15)	1763.34	2408.50	1737.35	2981.07	3851.54
e)	Others *	0.20	18.83	3.13	22.83	21.87	19.27
	Total -	(619.00)	5435.85	4243.98	12345.97	11065.84	15344.02
	Less: Finance cost	(1944.12)	(1456.06)	(716.79)	(4505.39)	(1484.49)	(2517.69)
	Other unallocable income/(expenditure)-net	(221.93)	(94.90)	(341.71)	(693.34)	(1472.70)	(2125.89)
	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
	Total Profit/(Loss) before tax	(2785.05)	3884.89	3185.48	7147.24	8108.65	10700.44
3	Segment Assets						
a)	Electrical Equipments	390.38	359.75	367.00	390.38	367.00	362.09
b)	Real Estate	7555.07	64265.63	51747.84	7555.07	51747.84	50667.94
c)	Investment activity	239920.50	225784.54	149457.42	239920.50	149457.42	159675.05
d)	Trading activity	982.42	0.00	3600.68	982.42	3600.68	0.00
e)	Others *	102.17	150.12	196.21	102.17	196.21	112.60
f)	Unallocated Segment	6655.51	3773.55	746.90	6655.51	746.90	1893.67
	Total -	323606.05	294333.59	206116.05	323606.05	206116.05	212711.35
4	Segment Liabilities						
a)	Electrical Equipments	78.24	55.97	56.86	78.24	56.86	47.34
b)	Real Estate	84484.75	69946.23	40002.58	84484.75	40002.58	40397.03
c)	Investment activity	13373.83	12125.44	5019.41	13373.83	5019.41	6489.43
d)	Trading activity	199.56	826.31	569.89	199.56	569.89	0.00
e)	Others *	8.95	14.30	5.73	8.95	5.73	7.41
f)	Unallocated Segment	17287.68	7656.33	8481.60	17287.68	8481.60	5026.49
	Total -	115433.01	90624.58	54136.07	115433.01	54136.07	51967.70

Segment information:

- (a) Electrical equipments segment includes manufacturing and sale of Lightning Arresters, Varistor, Secondary Surge Arresters, Discharge Counter, accessories and services in respect thereof.
(b) Real Estate segment includes development of property and lease of land & premises.
(c) Investment in financial instruments is long term and short term in nature.
(d) Trading activities includes trading in commodities, financial instruments and derivatives thereof.
(e) "Others" represent power generation from Windmill

Place : Mumbai
Date : February 14, 2025



For and on behalf of Board of Directors of
Elpro International Limited

Deepak Kumar
Deepak Kumar
Chairman and Managing Director
DIN: 07512769

Notes:

1. The Consolidated Financial Results of Elpro International Limited for the quarter and nine months ended 31st December 2024, have been prepared in accordance with Indian Accounting Standards (Ind AS) 34 "Interim Financial Reporting" as notified under section 133 of Companies Act, 2013 read with relevant Rules thereunder and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter refer to as "the SEBI Regulations") and other recognized accounting practices generally accepted in India. The statutory auditor of the Company has carried out limited review on the aforesaid results in accordance with Regulation 33 of the SEBI Regulations. These consolidated financial results have been reviewed and recommended by the Audit Committee in its meeting held on 14th February 2025 and approved by the Board of Directors in their meeting held on the same date. These financial results are available on the website of the Company viz., [https:// www.elpro.co.in](https://www.elpro.co.in) and on the website of BSE Limited ("BSE") (www.bseindia.com)
2. The group is also engaged in business of trading in commodities, financial instruments and derivatives. The Revenue from Operations includes MTM Gain/ (Loss) both realized and unrealized as well as sale from business of trading in commodities. During the current quarter consolidated revenue & results turned out to be negative, since these activities resulted in revenue of Rs. (3659.54) lakhs.
3. The figures of the previous periods/ year have been regrouped and rearranged wherever necessary to make them comparable with those of the current period.

Place : Mumbai

Date: February 14, 2025



For and on behalf of Board of Directors of
Elpro International Limited


Deepak Kumar
Chairman and Managing Director
DIN: 07512769

Elpro International Ltd.

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B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. – **Not Applicable.**

C. Disclosure of Outstanding Default on Loans and Debt Securities – **Not applicable (no default).**

D. Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable.**

E. Statement on Impact of Audit Qualifications (for Audit Report with Modified Opinion) submitted along with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable.**