



Eim/Sec/SE

Date: 21<sup>st</sup> January, 2025

BSE Ltd. Phiroze Jeejeebhoy Towers 25th Floor Dalal Street Mumbai - 400 001 <b>Company Code 523708</b>	National Stock Exchange of India Ltd. Exchange Plaza, 5 <sup>th</sup> floor Plot No. C/1, G Block Bandra-Kurla Complex Bandra (E), Mumbai - 400 051 <b>Symbol EIMCOELECO - Series EQ</b>
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**Sub: Integrated Filing (Financial) for the quarter and nine-months ended on 31st December, 2024**

Dear Sirs,

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated 31<sup>st</sup> December, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2<sup>nd</sup> January, 2025, the Integrated Filing (Financial) for the quarter and nine-months ended on 31<sup>st</sup> December, 2024 is enclosed herewith.

The same is also available on the website of the Company at <https://eimcoelecon.in/intimation-to-stock-exchange/>.

Please acknowledge and take it on record.

Thanking you,

Yours faithfully,  
**For Eimco Elecon (India) Limited**



**Rikenkumar Dalwadi**  
**Company Secretary & Compliance Officer**

Enclosure: As above

Regd. Office &amp; Works :

**EIMCO ELECON (INDIA) LTD.**, Anand Sojitra Road, Vallabh Vidyanagar - 388 120. Gujarat, India.  
Tel. : (02692) 230602

Website : [www.eimcoelecon.in](http://www.eimcoelecon.in) | CIN : L29199GJ1974PLC002574

ISO 9001:2018

www.tuv.com  
ID 0105040242

**Independent Auditor's Review Report on the Interim Unaudited Financial Results of the Company pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,  
The Board of Directors  
Eimco Elecon (India) Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Eimco Elecon (India) Limited** ("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 (the "Listing Regulations").
2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 ("ICAI"). 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 the company's personnel responsible for financial and accounting matters and applying analytical procedures and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard 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 the significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as 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 Ind AS and other accounting principles generally accepted in India 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.

For K C Mehta & Co LLP  
Chartered Accountants  
Firm's Registration No. 106237W/W100829



Neela R. Shah  
Partner

Membership No. 045027

UDIN: 25045027BMJBJY8660

Place: Vadodara

Date: 21<sup>st</sup> January 2025





**EIMCO ELECON (INDIA) LIMITED**

Regd. Office : Anand Sojitra Road, Vallabh Vidyanagar - 388 120.

Website: www.eimcoelecon.in CIN:L29199GJ1974PLC002574 email:investor@eimcoelecon.in

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2024**

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.24 Unaudited	30.09.24 Unaudited	31.12.23 Unaudited	31.12.24 Unaudited	31.12.23 Unaudited	31.03.24 Audited
1	<b>Income</b>						
	(a) Revenue from Operations	4,583.74	6,662.69	4,826.46	18,218.45	14,319.92	22,750.28
	(b) Other Income	277.94	611.76	407.84	1,417.48	1,371.16	1,842.19
	<b>Total Income</b>	<b>4,861.68</b>	<b>7,274.45</b>	<b>5,234.30</b>	<b>19,635.93</b>	<b>15,691.08</b>	<b>24,592.47</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	3,142.58	2,629.77	1,645.33	8,733.86	5,421.80	8,669.17
	(b) Purchase of stock-in-trade	383.99	364.24	560.77	1,144.23	2,034.88	3,037.82
	(c) Changes in inventories of finished goods and work-in-progress	(1,799.91)	93.50	53.99	(1,715.32)	(360.92)	(122.94)
	(d) Manufacturing expense	203.01	214.00	184.71	592.10	499.24	722.68
	(e) Employee benefits expense	480.00	470.38	432.79	1,422.05	1,332.26	1,826.35
	(f) Finance Cost	9.86	14.03	32.00	42.91	64.65	94.34
	(g) Depreciation and amortisation expense	217.56	186.15	185.82	581.98	538.32	746.46
	(h) Compensation to Distributors	522.30	757.46	471.11	2,199.83	1,602.63	2,471.18
	(i) Other Expenses	866.99	623.68	687.50	2,042.29	1,467.66	2,152.47
	<b>Total Expenses</b>	<b>4,026.38</b>	<b>5,353.21</b>	<b>4,254.02</b>	<b>15,043.93</b>	<b>12,600.52</b>	<b>19,597.53</b>
3	<b>Profit before tax (1-2)</b>	<b>835.30</b>	<b>1,921.24</b>	<b>980.28</b>	<b>4,592.00</b>	<b>3,090.56</b>	<b>4,994.94</b>
4	<b>Tax Expense :</b>						
	- Current Tax	215.50	386.00	182.00	965.50	526.00	921.00
	- Adjustment of tax relating to earlier periods	-	-	-	-	-	5.78
	- Deferred Tax	0.76	229.09	43.49	224.00	7.17	27.00
	<b>Total Tax Expense</b>	<b>216.26</b>	<b>615.09</b>	<b>225.49</b>	<b>1,189.50</b>	<b>533.17</b>	<b>953.78</b>
5	<b>Net Profit for the period after tax (3-4)</b>	<b>619.04</b>	<b>1,306.15</b>	<b>754.79</b>	<b>3,402.50</b>	<b>2,557.39</b>	<b>4,041.16</b>
6	<b>Other Comprehensive Income</b>						
	Items that will not be classified to Profit & Loss						
	(i) Remeasurements of defined benefit plan	-	-	-	-	-	(29.95)
	(ii) Income tax related to items no (i) above	-	-	-	-	-	7.54
	<b>Other Comprehensive Income for the period (net of tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22.41)</b>
7	<b>Total Comprehensive Income for the period (net of tax) (5+6)</b>	<b>619.04</b>	<b>1,306.15</b>	<b>754.79</b>	<b>3,402.50</b>	<b>2,557.39</b>	<b>4,018.75</b>
8	<b>Paid-up Equity Share Capital ( Face Value Rs. 10/- per share)</b>	<b>576.84</b>	<b>576.84</b>	<b>576.84</b>	<b>576.84</b>	<b>576.84</b>	<b>576.84</b>
9	<b>Other Equity</b>						<b>38,040.22</b>
10	<b>Earning per equity share: ( Face Value of Rs. 10/- each) (for the period not annualised)</b>						
	- Basic (in Rs.)	10.73	22.64	13.08	58.99	44.33	70.06
	- Diluted (in Rs.)	10.73	22.64	13.08	58.99	44.33	70.06

(See accompanying notes to the Financial Results)

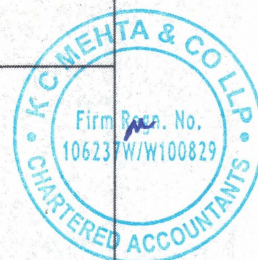
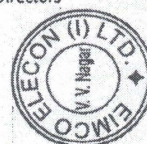
**Notes:**

- The above unaudited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on 21st January 2025. These financial results have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and they have expressed an Unmodified conclusion on it.
- The Company has only one reportable business segment i.e. Machinery and Spares.
- The Company has no Subsidiary, Associate or Joint Venture Company(ies) as on 31st December, 2024.
- Figures of corresponding previous year/period(s) have been regrouped /rearranged wherever necessary, to make them comparable.

For and on behalf of the Board of Directors  
Eimco Elecon (India) Limited

Place : Vallabh Vidyanagar  
Date : 21st January, 2025

MUKULNARAYAN DWIVEDI  
EXECUTIVE DIRECTOR  
DIN: 08442155







- B Statement on Deviation or Variation for : Not Applicable  
Proceeds of Public Issue, Rights Issue,  
Preferential Issue, Qualified Institutions  
Placement etc.
  
- C Format for Disclosing Outstanding default on : Not Applicable  
Loans and Debt Securities
  
- D Format for Disclosure of Related Party : Not Applicable  
Transactions (Applicable only for half-yearly  
filings i.e., 2nd and 4th quarter)
  
- E Statement on Impact of Audit Qualifications : Not Applicable  
(For Audit Report with Modified Opinion)  
Submitted alongwith Annual Audited  
Financial Results (Standalone and  
Consolidated Separately) (Applicable only for  
Annual Filing i.e., 4th quarter)

**Regd. Office & Works :**

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