

Integrated Filing (Finance) Ind AS

FINOLEX INDUSTRIES LIMITED

General Information

Scrip code*	500940
NSE Symbol*	FINPIPE
MSEI Symbol*	NOTLISTED
ISIN*	INE183A01024
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	02-08-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25-07-2025
Description of presentation currency	INR
Level of rounding	Crores
Reporting Type	Quarterly
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Single segment
Description of single segment	Pipes & Fittings
Start date of board meeting	02-08-2025
Start time of board meeting	18:30:00
End date of board meeting	02-08-2025
End time of board meeting	20:30:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results - Ind-AS

Amount in (Crores)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	1,043.15	1,043.15
	Other income	64.68	64.68
	Total income	1,107.83	1,107.83
2	Expenses		
(a)	Cost of materials consumed	629.12	629.12
(b)	Purchases of stock-in-trade	5.55	5.55
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	68.17	68.17
(d)	Employee benefit expense	58.35	58.35
(e)	Finance costs	5.51	5.51
(f)	Depreciation, depletion and amortisation expense	26.61	26.61
(g)	Other Expenses		
1	Other Expenses	188.37	188.37
	Total other expenses	188.37	188.37
	Total expenses	981.68	981.68
	Total profit before exceptional items and tax	126.15	126.15
4	Exceptional items	0.00	0.00
5	Total profit before tax	126.15	126.15
6	Tax expense		
7	Current tax	28.57	28.57
8	Deferred tax	4.23	4.23
9	Total tax expenses	32.80	32.80
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00

11	Net Profit Loss for the period from continuing operations	93.35	93.35
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	4.81	4.81
16	Total profit (loss) for period	98.16	98.16
17	Other comprehensive income net of taxes	125.83	125.83
18	Total Comprehensive Income for the period	223.99	223.99
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	123.67	123.67
	Face value of equity share capital	2.00	2.00
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	1.59	1.59
	Diluted earnings (loss) per share from continuing operations	1.59	1.59
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued	1.59	1.59

	operations		
	Diluted earnings (loss) per share from continuing and discontinued operations	1.59	1.59
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)	1 The consolidated financial results of Finolex Industries Limited ('FIL') and its two associates for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 2, 2025 and a limited review of the same has been carried out by the statutory auditor of FIL. 2 These results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ('Ind AS') 34, 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). 3 FIL has investment in two associates, Finolex Plasson Industries Private Limited and Pawas Port Limited. Using equity method as prescribed under Ind AS 28, 'Investment in Associates and Joint Ventures', it duly consolidates its 46.35% equity stake in Finolex Plasson Industries Private Limited and 49.99% equity stake in Pawas Port Limited. 4 Exceptional item pertains to the net gain amounting Rs. 416.99 crore recorded by FIL on completion of transfer of rights on leasehold land admeasuring approximately 25.27 acres situated at Chinchwad, Pune, along with structures. 5 During the current year, FIL has re-aligned its internal reporting structures and consequently, in accordance with Ind AS 108, Operating Segments, based on the manner in which the chief operating decision maker (CODM) reviews its financial information for the purpose of resource allocation and performance assessment, has determined that FIL now operates as a
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single integrated business focussed on the manufacture and sale of Pipes and Fittings. Accordingly, no separate segment reporting disclosures have been furnished in these financial results.

6 The figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the relevant financial year.

Other Comprehensive Income

Amount in (Crores)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Re-measurement of defined benefit plans	(0.18)	(0.18)
2	Fair value changes in equity Instruments through OCI	146.99	146.99
	Total Amount of items that will not be reclassified to profit and loss	146.81	146.81
2	Income tax relating to items that will not be reclassified to profit or loss	20.98	20.98
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	125.83	125.83