

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	31-01-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	27-01-2026	
Description of presentation currency	INR	
Level of rounding	Crores	
Reporting Type	Quarterly	
Reporting Quarter	Third quarter	
Nature of report standalone or consolidated	Standalone	
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	Unaudited	
Segment Reporting	Single segment	
Description of single segment	Pipes & Fittings	
Start date of board meeting	31-01-2026	
Start time of board meeting	18:15:00	
End date of board meeting	31-01-2026	
End time of board meeting	20:46:00	
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	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information(1)

Text Block

Textual Information(1)	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		01-10- 2025	01-04- 2025
Date of end of reporting period		31-12- 2025	31-12- 2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
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	897.66	2,799.55
	Other income	52.49	176.77
	Total income	950.15	2,976.32
2	Expenses		
(a)	Cost of materials consumed	678.01	1,966.21
(b)	Purchases of stock-in-trade	4.93	15.48
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(168.01)	(271.69)
(d)	Employee benefit expense	70.27	180.63
(e)	Finance costs	3.02	12.83
(f)	Depreciation, depletion and amortisation expense	26.49	80.54
(g)	Other Expenses		
1	Other Expenses	189.38	562.08
	Total other expenses	189.38	562.08
	Total expenses	804.09	2,546.08
3	Total profit before exceptional items and tax	146.06	430.24
4	Exceptional items	0.00	0.00
5	Total profit before tax	146.06	430.24
6	Tax expense		
7	Current tax	34.50	101.63
8	Deferred tax	1.57	2.49
9	Total tax expenses	36.07	104.12
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	109.99	326.12
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	0.00	0.00
16	Total profit (loss) for period	109.99	326.12
17	Other comprehensive income net of taxes	(127.79)	(310.40)
18	Total Comprehensive Income for the period	(17.80)	15.72
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	1.78	5.27
	Diluted earnings (loss) per share from continuing operations	1.78	5.27
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 operations	1.78	5.27
	Diluted earnings (loss) per share from continuing and discontinued operations	1.78	5.27
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)	<p>1. The standalone financial results of Finolex Industries Limited ('FIL') for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on January 31, 2026 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. Effective November 21, 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising of four Labour Codes - The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and The Occupational Safety, Health and Working Conditions Code, 2020. On the basis of information and guidance available as on date, the Company has assessed and duly recorded the incremental financial impact of the above amounting to Rs.19.88 crore in these financial results. ' 4. Exceptional item for the nine months ended December 31, 2024 and year ended March 31, 2025 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. Effective April 01, 2025, 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 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.</p>
--	--

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	01-10- 2025	01-04- 2025
Date of end of reporting period	31-12- 2025	31-12- 2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Re-measurement of defined benefit plans	1.38	1.03
2 Fair value changes In equity Instruments through OCI	(150.32)	(363.09)
Total Amount of items that will not be reclassified to profit and loss	(148.94)	(362.06)
2 Income tax relating to items that will not be reclassified to profit or loss	(21.15)	(51.66)
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		
5 Total Other comprehensive income	(127.79)	(310.40)

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditor Comment on (i) or (ii) above
No records available							

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							