ELANTAS Beck India Ltd.
147 Mumbai-Pune Road, Pimpri, Pune 411018, India

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001
Scrip Code: 500123

Subject : Outcome of Board Meeting held on 04th August, 2026

Reference: Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations)

Dear Sir/ Madam,

In terms of the subject referred regulations, the Board of Directors of the Company at its meeting held today i.e. Tuesday, 04th August, 2026, has, inter-alia, approved and taken on record the Unaudited Financial Results for the quarter and half year ended 30th June, 2026 along with segment-wise financial results.

A copy of the said Financial Results together with the Limited Review Report of the Statutory Auditors is enclosed herewith. These are also being made available on the website of the Company at https://www.elantas.com/en-in/

The aforesaid Board Meeting commenced at 04.30 p.m. (IST) and concluded at 07.20 p.m. (IST).

You are requested to take the above on your records.

Thanking you,

For ELANTAS Beck India Limited

ASHUTOSH BHALCHANDRA KULKARNI
Digitally signed by ASHUTOSH BHALCHANDRA KULKARNI
Date: 2026.08.04 19:23:12 +05'30'

Ashutosh Kulkarni
Head- Legal & Company Secretary
M. No. A18549

ELANTAS Beck India Ltd. PUNE

Encl: As above

Date
04.08.2026
Page
1/1
Your contact
Ashutosh Kulkarni
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cs.Elantas.Beck.India@altana.com

ELANTAS Beck India Ltd.
147 Mumbai-Pune Road
Pimpri
Pune 411018, India
Tel +91 20 67190600
Fax +91 20 67190792
www.elantas.com

Registered
Registered Office:
147 Mumbai-Pune Road,
Pimpri, Pune 411018, India
CIN: L24222PN1956PLC134746

ELANTAS Beck India Limited
Registered Office : 147, Mumbai Pune Road, Pimpri, Pune 411018

CIN : L24222PN1956PLC134746
http://www.elantas.com/beck-india

Statement of Unaudited Financial Results for the quarter and half year ended June 30, 2026

(INR in Lakhs)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-Jun-26	**31-Mar-26**	**30-Jun-25**	**30-Jun-26**	**30-Jun-25**	**31-Dec-25**
		Unaudited	**Unaudited**	**Unaudited**	**Unaudited**	**Unaudited**	**Audited**
1	**Income from operations**						
	(a) Revenue from operations	28,338.92	22,216.93	20,993.26	50,555.85	41,606.47	84,780.93
	(b) Other Income	1,927.05	295.28	1,845.66	2,222.33	2,710.78	4,813.30
	Total Income	**30,265.97**	**22,512.21**	**22,838.92**	**52,778.18**	**44,317.25**	**89,594.23**
2	**Expenses**						
	(a) Cost of materials consumed	16,580.75	12,783.91	13,246.00	29,364.66	26,176.50	50,364.54
	(b) Purchases of stock-in-trade	956.10	362.99	306.46	1,319.09	1,209.50	2,240.31
	(c) Changes in inventories of work-in-progress, stock-in-trade and finished goods	(1,358.58)	113.70	(281.31)	(1,244.88)	(1,029.27)	(146.63)
	(d) Employee benefits expense (Refer note 4)	1,532.64	1,502.69	1,432.08	3,035.33	2,639.66	5,605.08
	(e) Finance costs	11.81	15.72	11.56	27.53	19.32	51.34
	(f) Depreciation and amortisation expense	598.28	572.94	514.02	1,171.22	980.16	2,126.76
	(g) Other expenses	2,457.10	3,118.35	2,325.79	5,575.45	4,607.66	9,499.17
	Total expenses	**20,778.10**	**18,470.30**	**17,554.60**	**39,248.40**	**34,603.53**	**69,740.57**
3	**Profit before tax (1 - 2)**	**9,487.87**	**4,041.91**	**5,284.32**	**13,529.78**	**9,713.72**	**19,853.66**
4	**Income Tax expense**						
	(a) Current tax	2,016.20	1,251.85	1,015.00	3,268.05	1,969.10	4,158.73
	(b) Deferred tax	385.44	(318.37)	340.57	67.07	528.97	916.95
	Total Income tax expense	**2,401.64**	**933.48**	**1,355.57**	**3,335.12**	**2,498.07**	**5,075.68**
5	**Net Profit for the period/year (3 - 4)**	**7,086.23**	**3,108.43**	**3,928.75**	**10,194.66**	**7,215.65**	**14,777.98**
6	**Other comprehensive income/ (loss)**						
	Items that will not be reclassified to profit or loss						
	Remeasurements of post-employment benefit obligations	(20.00)	(15.00)	(29.00)	(35.00)	(35.00)	(99.89)
	Income tax relating to above	5.03	3.78	7.30	8.81	8.81	25.13
	Total other comprehensive income/ (loss) for the period/year, net of tax	**(14.97)**	**(11.22)**	**(21.70)**	**(26.19)**	**(26.19)**	**(74.76)**
7	**Total comprehensive income for the period/year (5 +/- 6)**	**7,071.26**	**3,097.21**	**3,907.05**	**10,168.47**	**7,189.46**	**14,703.22**
8	Paid-up equity share capital (Face value of INR 10/- each)	**792.77**	**792.77**	**792.77**	**792.77**	**792.77**	**792.77**
9	Earnings per share (Nominal value of INR 10/- each) (not annualised for Quarter and Period):						
	Basic and Diluted (in INR)	**89.39**	**39.21**	**49.56**	**128.60**	**91.02**	**186.41**
10	Reserves (Other equity)						1,00,027.81

Notes to the financial results:

1 This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

2 The Statement has been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on August 04, 2026. The statutory auditors have carried out the limited review for the quarter and half year ended June 30, 2026.

3 On March 6, 2019, the Company was directed for closure of its operations in Ankleshwar by the Gujarat Pollution Control Board (GPCB) due to a suspected ground water contamination issue. The GPCB through its subsequent orders has granted temporary revocation of the closure order until October 3, 2026. The Company has represented to the GPCB for a permanent revocation of the closure order and based on the remediation done the management expects the positive outcome.

4 Effective 21 November 2025, The Government of India consolidated multiple existing labour legislations into a unified framework comprising of four Labour Codes collectively referred to as the 'New Labour Codes'. Under Ind AS 19 - Employee benefits, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring recognition of past service cost immediately in the Statement of profit and Loss.
The Company assessed and disclosed the incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The incremental impact consisting of gratuity of INR 63.87 lakhs and compensated absences of INR 76.73 lakhs primarily arose due to change in definition of wages and was recognised as past service cost in the quarter and year ended December 31, 2025 under line item "Employee benefits expense". The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

MSKA & ASSOCIATES LLP Chartered Accountants NJ

Anurag Ray

ELANTAS Beck India Ltd. PUNE

Notes to the financial results (continued):

5 Segmentwise Revenue, Results, Assets and Liabilities for the quarter and half year ended June 30, 2026:

(INR in Lakhs)

Sr No	Particulars	Quarter ended			Half Year ended		Year Ended
		30-Jun-26	**31-Mar-26**	**30-Jun-25**	**30-Jun-26**	**30-Jun-25**	**31-Dec-25**
		Unaudited	**Unaudited**	**Unaudited**	**Unaudited**	**Unaudited**	**Audited**
1	**Segment Revenue**						
	(Includes Other Income allocable to segments)						
	Electrical Insulations	22,468.46	17,754.02	17,262.08	40,222.49	34,171.34	68,344.96
	Engineering & Electronic Resins and Materials	5,883.51	4,465.16	3,758.79	10,348.66	7,468.76	16,463.84
	Income from operations	**28,351.97**	**22,219.18**	**21,020.87**	**50,571.15**	**41,640.10**	**84,808.80**
2	**Segment Results: Profit / (Loss)**						
	Electrical Insulations	5,559.36	3,411.25	2,640.05	8,970.61	5,431.39	11,608.42
	Engineering & Electronic Resins and Materials	2,001.88	1,262.13	1,114.11	3,264.02	2,148.33	4,734.24
	Total	**7,561.24**	**4,673.39**	**3,754.16**	**12,234.63**	**7,579.72**	**16,342.66**
	Less: Finance costs	(11.81)	(15.72)	(11.56)	(27.53)	(19.32)	(51.34)
	Add : Other unallocable income	1,914.00	293.03	1,818.05	2,207.03	2,677.15	4,785.43
	Less : Other unallocable expenditure	24.44	(908.79)	(276.33)	(884.35)	(523.83)	(1,223.09)
	Profit before Tax	**9,487.87**	**4,041.91**	**5,284.32**	**13,529.78**	**9,713.72**	**19,853.66**
3	**Segment Assets**						
	Electrical Insulations	38,630.86	37,090.15	36,975.48	38,630.86	36,975.48	36,984.75
	Engineering & Electronic Resins and Materials	13,988.20	7,175.03	6,288.56	13,988.20	6,288.56	6,826.51
	Other and unallocable assets	78,935.95	78,441.52	66,304.25	78,935.95	66,304.25	72,825.73
	Total	**1,31,555.01**	**1,22,706.70**	**1,09,568.29**	**1,31,555.01**	**1,09,568.29**	**1,16,636.99**
4	**Segment Liabilities**						
	Electrical Insulations	12,631.91	12,402.32	10,486.29	12,631.91	10,486.29	9,861.23
	Engineering & Electronic Resins and Materials	2,856.42	2,771.96	1,976.92	2,856.42	1,976.92	2,097.75
	Other and unallocable liabilities	5,672.19	3,614.61	3,798.18	5,672.19	3,798.18	3,857.43
	Total	**21,160.52**	**18,788.89**	**16,261.39**	**21,160.52**	**16,261.39**	**15,816.41**

6 Previous period figures have been regrouped/ rearranged to conform to current period's classification.

For **ELANTAS Beck India Limited**

Anurag Roy
Managing Director
DIN: 07444595

Place : Pune
Date : August 04, 2026

ELANTAS Beck India Limited
(All amounts are in INR lakhs, unless otherwise stated)

Statement of Asset and Liabilities as at June 30, 2026

Particulars	As at 30-Jun-26 (Unaudited)	As at 31-Dec-25 (Audited)
ASSETS		
I. Non-current Assets		
Property, plant and equipment	20,178.97	16,161.20
Right-of-use assets	4.21	4.28
Capital work-in-progress	1,405.73	821.64
Investment properties	455.60	459.77
Goodwill	105.76	105.76
Other intangible assets	6,582.13	7,241.82
Intangible assets under development	-	1.75
Financial assets		
(a) Other financial assets	237.05	200.90
Other non-current assets	160.01	373.59
Total non-current assets	**29,129.46**	**25,370.71**
II. Current assets		
Inventories	12,268.72	9,704.87
Financial assets		
(a) Investments	64,161.63	59,226.29
(b) Trade receivables	17,329.16	14,016.73
(c) Cash and cash equivalents	6,546.48	6,597.03
(d) Other bank balances	1,113.21	313.99
(e) Other financial assets	411.97	374.17
Other current assets	594.38	1,033.20
Total current assets	**1,02,425.55**	**91,266.28**
Total Assets	**1,31,555.01**	**1,16,636.99**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	792.77	792.77
Other equity	1,09,601.72	1,00,027.81
Total Equity	**1,10,394.49**	**1,00,820.58**
Liabilities		
I. Non-current liabilities		
Financial liabilities		
(a) Other financial liabilities	46.51	46.50
Employee benefit obligations	321.69	310.87
Deferred tax liabilities (net)	3,292.56	3,234.30
Total non-current liabilities	**3,660.76**	**3,591.67**
II. Current liabilities		
Financial liabilities		
(a) Trade Payables		
- Total outstanding dues of micro enterprises and small enterprises	536.61	68.93
- Total outstanding dues of creditors other than micro enterprises and small enterprises	12,590.27	8,266.61
(b) Other financial liabilities	1,602.39	1,886.56
Provisions	100.00	100.00
Employee benefit obligations	640.85	694.01
Current tax liabilities (net)	1,193.73	398.07
Other current liabilities	835.91	810.56
Total current liabilities	**17,499.76**	**12,224.74**
Total Liabilities	**21,160.52**	**15,816.41**
Total Equity and Liabilities	**1,31,555.01**	**1,16,636.99**

For ELANTAS Beck India Limited

Anurag Ray

Place : Pune
Date : August 04, 2026

MSKA & ASSOCIATES LLP
Chartered Accountants
NJ

Anurag Roy
Managing Director
DIN: 07444595

ELANTAS Beck India Ltd.
PUNE

Elantas Beck India Limited
Statement of Cash Flows for the half year ended June 30, 2026

(INR in Lakhs)

	Particulars	For Half Year ended June 30, 2026 (Unaudited)	For Half Year ended June 30, 2025 (Unaudited)
A)	**Cash flows from operating activities**		
	Profit before tax	13,529.78	9,713.72
	Adjustments to reconcile profit before tax to net cash flows		
	Depreciation and amortisation expense	1,171.22	980.16
	Net Gain on disposal of property, plant and equipment	(9.15)	(13.54)
	Net Gain on financial assets measured at fair value through profit or loss	(1,527.66)	(1,989.53)
	Interest income from financial assets carried at amortised cost	(169.58)	(249.05)
	Finance costs	27.53	19.32
	Bad debts	3.65	0.04
	Provision for doubtful debts (expected credit loss)	0.19	15.13
	Unrealised (gain) /loss on foreign exchange (net)	(11.42)	1.45
	Change in operating assets and liabilities		
	(Increase) / Decrease in Trade Receivables	(3,318.60)	(656.26)
	(Increase) / Decrease in Inventories	(2,563.85)	(710.51)
	(Increase) / Decrease in Other financial assets	(74.17)	(29.59)
	(Increase) / Decrease in Other assets	440.94	471.04
	Increase / (Decrease) in Trade Payables	4,805.09	418.37
	Increase / (Decrease) in Other financial liabilities	(274.56)	(312.84)
	Increase / (Decrease) in Employee benefit obligations	(77.34)	(13.72)
	Increase / (Decrease) in Other liabilities	25.35	300.06
	Cash generated from operations	**11,977.42**	**7,944.25**
	Income taxes paid (net of refunds received)	(2,472.39)	(1,448.85)
	Net cash inflow from operating activities	**9,505.03**	**6,495.40**
B)	**Cash flows from investing activities**		
	Payments for purchase of Property, plant and equipment, intangible assets & investment properties	(4,905.24)	(1,740.37)
	Proceeds from disposal of Property, plant and equipment and intangible assets	9.66	13.54
	Purchase of Investments	(18,280.61)	(16,599.02)
	Proceeds from sale of investments	14,872.93	3,700.00
	Investments in Bank Deposits (Other than Cash and Cash Equivalents)	(3,700.00)	(2.00)
	Processed from Bank Deposits (Other than Cash and Cash Equivalents)	2,900.00	1,365.00
	Interest received	169.80	330.89
	Net cash outflow from investing activities	**(8,933.46)**	**(12,931.96)**
C)	**Cash flows from financing activities**		
	Dividend paid	(594.59)	(594.60)
	Interest paid	(27.53)	(19.32)
	Net cash outflow from financing activities	**(622.12)**	**(613.92)**
	Net increase / (decrease) in cash and cash equivalents	(50.55)	(7,050.48)
	Cash and cash equivalents at the beginning of the year	6,597.03	13,962.11
	Cash and cash equivalents at the end of the year	**6,546.48**	**6,911.63**
D)	**Components of cash and cash equivalents**		
	Cash on hand	8.69	6.84
	Balance with bank		
	In Current account	855.29	1,897.18
	Fixed Deposits with maturity less than three months	5,682.50	5,007.61
	Total cash and cash equivalents	**6,546.48**	**6,911.63**

Notes:
1. There are no non- cash financing and investing activities during the current and previous period.

For ELANTAS Beck India Limited

Anurag Roy
Managing Director
DIN: 07444595

Place : Pune
Date : August 04, 2026

ELANTAS Beck India Ltd. ★ PUNE ★

MSKA & ASSOCIATES LLP ★ Chartered Accountants ★

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Floor 6, Building No. 1
Cerebrum IT Park, Kalyani Nagar
Pune 411014, INDIA

Independent Auditor's Review Report on unaudited financial results of ELANTAS Beck India Limited for the quarter and year-to-date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of ELANTAS Beck India Limited

1. We have reviewed the accompanying statement of unaudited financial results of **ELANTAS Beck India Limited** (hereinafter referred to as 'the Company') for the quarter ended June 30, 2026 and the year to-date results for the period from January 01, 2026 to June 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company'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', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the 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. 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 specified under section 143(10) of the Act 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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MSKA & ASSOCIATES LLP Chartered Accountants

5.

a. The comparative figures of the company as set out in the statement for the quarter ended March 31, 2026 and for the quarter ended June 30, 2025 and the year-to-date results for the period January 01, 2025 to June 30, 2025 were reviewed by another firm of Chartered Accountants who, vide their report dated May 12, 2026 and August 05, 2025 respectively, expressed unmodified conclusions on the respective Statements.

b. The Financial statements of the Company for the year ended December 31, 2025 was audited by another firm of Chartered Accountants, who issued an unmodified opinion vide their report dated February 24, 2026.

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

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

NMJumani

Nitin Manohar Jumani
Partner
Membership No.: 111700
UDIN:26111700OAEMOA196P

MSKA & ASSOCIATES LLP ★ Chartered Accountants ★

Place: Pune
Date: August 04, 2026