

**General information about company**

Scrip code*	503681
NSE Symbol*	NA
MSEI Symbol*	NA
ISIN*	INE927X01018
Name of company	Elcid Investments Limited
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	07-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-10-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second 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	Unaudited
Segment Reporting	Single segment
Description of single segment	Other Financial activities
Start date and time of board meeting	07-11-2025 17:00
End date and time of board meeting	07-11-2025 18:40
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – NBFC		
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	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>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.</b>	
<b>1</b>	<b>Income</b>	
Revenue from operations		
(i) Interest Income	40.05	313.32
(ii) Dividend Income	285.45	8649.36
(iii) Rental Income	0	0
(iv) Fees and commission Income	0	0
(v) Net gain on fair value changes	4072.92	4632.74
(vi) Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii) Sale of products (including Excise Duty)	0	0
(viii) Sale of services	0	0
<b>(ix) Other revenue from operations</b>		
<b>Total other revenue from operations</b>		
<b>Total Revenue From Operations</b>	<b>4398.42</b>	<b>13595.42</b>
Other income	27.81	61.5
<b>Total income</b>	<b>4426.23</b>	<b>13656.92</b>
<b>2</b>	<b>Expenses</b>	
Cost of materials consumed	0	0
Purchases of stock-in-trade	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	11.1	24.27
Finance costs	0	0
Depreciation, depletion and amortisation expense	27.81	55.38
Fees and commission expense	0	0
Net loss on fair value changes	0	0
Net loss on derecognition of financial instruments under amortised cost category	0	0
Impairment on financial instruments	0	0
<b>(f) Other expenses</b>		
1 Other Expenses	138.49	212.91
<b>Total other expenses</b>	<b>138.49</b>	<b>212.91</b>
<b>Total expenses</b>	<b>177.4</b>	<b>292.56</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	
	4248.83	13364.36
4 Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	
	4248.83	13364.36
<b>6</b>	<b>Tax expense</b>	
7 Current tax	188.45	2473.34
8 Deferred tax	886.43	654.71
<b>9</b>	<b>Total tax expenses</b>	
	1074.88	3128.05
<b>10</b>	<b>Net Profit Loss for the period from continuing operations</b>	
	3173.95	10236.31
11 Profit (loss) from discontinued operations before tax	0	0
12 Tax expense of discontinued operations	0	0
<b>13</b>	<b>Net profit (loss) from discontinued operation after tax</b>	
	0	0
14 Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>15</b>	<b>Total profit (loss) for period</b>	
	3173.95	10236.31
16 <a href="#">Other comprehensive income net of taxes</a>	3473.32	3952.91
<b>17</b>	<b>Total Comprehensive Income for the period</b>	
	6647.27	14189.22
<b>18</b>	<b>Total profit or loss, attributable to</b>	
Profit or loss, attributable to owners of parent	0	0

	Total profit or loss, attributable to non-controlling interests	0	0	
<b>19</b>	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent	3473.32	3952.91	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0	
<b>20</b>	<b>Details of equity share capital</b>			
	Paid-up equity share capital	20	20	
	Face value of equity share capital	10	10	
21	Reserves excluding revaluation reserve			
<b>22</b>	<b>Earnings per share</b>			
<b>i</b>	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings per share from continuing operations	1586.97	5118.15	
	Diluted earnings per share from continuing operations	1586.97	5118.15	
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings per share from discontinued operations	0	0	
	Diluted earnings per share from discontinued operations	0	0	
<b>ii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	<b>Basic earnings per share</b>	1586.97	5118.15	
	<b>Diluted earnings per share</b>	1586.97	5118.15	
23	Debt equity ratio			Textual Information( 1) &
24	Debt service coverage ratio			Textual Information( 2) &
25	Interest service coverage ratio			Textual Information( 3) &
<b>26</b>	<b>Disclosure of notes on financial results</b>			

<b>Statement of Asset and Liabilities</b>		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
	<b>Assets</b>	
<b>1</b>	<b>Financial Asset</b>	
	Cash and cash equivalents	322.28
	Bank Balance other than (a) above	1.67
	Derivative financial instruments	0
	Receivables	
	(I) Trade Receivables	0
	(II) Other Receivables	0
	Loans	0
	Investments	1072748.36
	Other Financial assets	0
	<b>Total Financial Asset</b>	<b>1073072.31</b>
<b>2</b>	<b>Non Financial Asset</b>	
	Inventories	0
	Current tax assets (Net)	0
	Deferred tax Assets (Net)	0
	Investment Property	164.81
	Biological assets other than bearer plants	0
	Property, Plant and Equipment	3496.25
	Capital work-in-progress	0
	Intangible assets under development	0
	Goodwill	0
	Other Intangible assets	71.5
	Other non-financial assets (to be specified)	234.52
	<b>Total Non-Financial Asset</b>	<b>3967.08</b>
	<b>Total assets</b>	<b>1077039.39</b>
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	20
	Other equity	930970.87
	<b>Total equity attributable to owners of parent</b>	<b>930990.87</b>
	Non controlling interest	0
	<b>Total equity</b>	<b>930990.87</b>
<b>2</b>	<b>Liabilities</b>	
<b>2.1</b>	<b>Financial Liabilities</b>	
(a)	Derivative financial instruments	0
(b)	Payables	0
	(I) Trade Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0
	(II) Other Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	61.12
(C)	Debt Securities	0
(d)	Borrowings (Other than Debt Securities)	0
(e)	Deposits	0
(f)	Subordinated Liabilities	0
(g)	Other financial liabilities	1.57
	<b>Total Financial Liabilities</b>	<b>62.69</b>
<b>2.2</b>	<b>Non-Financial Liabilities</b>	
(a)	Current tax liabilities (Net)	1781.45
(b)	Provisions	0

(C )	Deferred tax liabilities (Net)	144163.36
(d)	Other non-financial liabilities	41.02
	<b>Total Non-Financial Liabilities</b>	145985.83
	<b>Total liabilities</b>	146048.52
	<b>Total equity and liabilities</b>	1077039.39
	<b>Disclosure of notes on assets and liabilities</b>	Textual Information(1)

**Text Block**

Textual Information(1)

Under Non-Financial Assets, an amount of INR 67.30 Lakhs for the head Asset held for Sale has been clubbed with other non-financial assets.

Asset held for sale - INR 67.30 Lakhs  
Other non-financial assets- INR 167.22 Lakhs0  
Total = INR 234.52 Lakhs

Other Comprehensive Income			
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	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	Net Gain / (Loss) on Equity Instruments through OCI	3614.81	4612.76
	Total Amount of items that will not be reclassified to profit and loss	3614.81	4612.76
2	Income tax relating to items that will not be reclassified to profit or loss	516.92	659.63
3	Amount of items that will be reclassified to profit and loss		
1	On debt instrument classified through OCI	501.70	-0.30
	Total Amount of items that will be reclassified to profit and loss	501.70	-0.30
4	Income tax relating to items that will be reclassified to profit or loss	126.27	-0.08
5	Total Other comprehensive income	3473.32	3952.91

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	13364.36
	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-162.29
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-6.14
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	55.38
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	52.14
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-4632.74
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	2.32
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-4691.33</b>
	<b>Net cash flows from (used in) operations</b>	<b>8673.03</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	1671.97
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>7001.06</b>
	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	6431.56
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	72.3

Purchase of property, plant and equipment	433.76
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-67.21
<b>Net cash flows from (used in) investing activities</b>	<b>-6860.23</b>
<b>Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	0
Repayments of borrowings	0
Payments of lease liabilities	0
Dividends paid	50.01
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) financing activities</b>	<b>-50.01</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>90.82</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	
Effect of exchange rate changes on cash and cash equivalents	0
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>90.82</b>
Cash and cash equivalents cash flow statement at beginning of period	231.46
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>322.28</b>

**Details of Impact of Audit Qualification**

Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s V.K. Beswal & Associates	Yes	31-07-2027