Integrated Filing (Finance) Ind AS

INDEF MANUFACTURING LIMITED

General Information

Scrip code*	544364	
NSE Symbol*	BAJAJINDEF	
MSEI Symbol*	NOTLISTED	
ISIN*	INE0O9T01021	
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	10-02-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-02-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
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	Audited	
Segment Reporting	Single segment	
Description of single segment	Material Handeling Equipment	
Start date of board meeting	10-02-2026	
Start time of board meeting	11:50:00	
End date of board meeting	10-02-2026	
End time of board meeting	13:45:00	
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)	No such default during the half year. Thus Not applicable.

Financial Results - Ind-AS

Amount in (Lakhs)

	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	Audited
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	4,862.98	13,460.59
	Other income	475.31	1,287.70
	Total income	5,338.29	14,748.29
2	**Expenses**		
(a)	Cost of materials consumed	2,615.61	7,249.07
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(19.48)	(94.86)
(d)	Employee benefit expense	669.03	1,991.24
(e)	Finance costs	6.40	22.19
(f)	Depreciation, depletion and amortisation expense	116.97	376.39
(g)	**Other Expenses**		
1	Other Expenses	1,079.37	2,746.53
	Total other expenses	1,079.37	2,746.53
	Total expenses	4,467.90	12,290.56
3	**Total profit before exceptional items and tax**	870.39	2,457.73
4	Exceptional items	(38.68)	(38.68)
5	**Total profit before tax**	831.71	2,419.05
6	**Tax expense**		
7	Current tax	98.62	450.99
8	Deferred tax	113.42	91.89
9	**Total tax expenses**	212.04	542.88
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**	619.67	1,876.17
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**	619.67	1,876.17
17	Other comprehensive income net of taxes	(7.87)	(11.60)
18	**Total Comprehensive Income for the period**	611.80	1,864.57
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	320.00	320.00
	Face value of equity share capital	1.00	1.00
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	1.94	5.86
	Diluted earnings (loss) per share from continuing operations	1.94	5.86
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	1.94	5.86
	Diluted earnings (loss) per share from continuing and discontinued operations	1.94	5.86
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)	NOTES TO UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31 2025 ' ' he above Standalone and Consolidated results prepared in accordance with Indian Accounting Standards Ind AS the provisions of the Companies Act 2013 the Act as applicable and guidelines issued by the Securities and Exchange Board of India SEBI which have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on February 10 2026 as per Regulation 33 of SEBI Listing Obligations and Disclosure Requirements Regulations 2015 ' 2 The Company operates in single primary segment only I e Material Handling Equipments and therefore disclosure requirement of Indian Accounting Standard IND AS-108 Segment Reporting is not applicable ' 3 Pursuant to Ind AS 103 Business Combinations the Company is permitted a measurement period of one year from the effective date of the demerger I e September 30 2024 to adjust provisional accounting entries based on new information obtained about facts and circumstances that existed as of that date Accordingly based on new information received during the measurement period relating to inter company balances and related tax matters between Hercules Investments Limited formerly Hercules Hoists Limited and Indef Manufacturing Limited certain accounting adjustments amounting to Rs 72 lakhs have been made Out of these adjustments pertaining to previuos quarter an amount of Rs 63 point 05 lakhs has been recorded through Reserves and Surplus and Rs 8 point 95 lakhs has been recorded through TDS Credit Receivable in accordance with the requirements of paragraphs 45 to 49 of Ind AS 103 ' 4 On August 01 2025 entered into a Share Purchase Agreement SPA with the shareholders of Daedalus Lift and Access Equipments Private Limited Subsequently the Company completed the acquisition of 1600229 Equity Shares representing 80 percent Eighty Percent of the paid up share capital of the Daedalus Lift and Access Equipments Private Limited The Company acquired control over the subsidiary with effect from August 22 2025 Consequently Daedalus Lift and Access Equipments Private Limited has become a subsidiary company of Indef Manufacturing Limited Accordingly the financial figures of the subsidiary company have been included in the Consolidated Financial Results for the quarter and Nine months ended ' 5 On November 21 2025 the Government of India notified four Labour Codes replacing the existing 29 labour laws The Group has assessed the financial implications of these changes which has resulted in increase in gratuity and leave encashment liability by Rs 38 point 68 lakhs in standalone financial statements and Rs 38 point 89 lakhs in consolidated financial statements Considering the impact arising out of an enactment of the new legislation and non recurring nature the Group has presented this incremental amount as Impact of Labour Codes under Exceptional Item for the quarter ended and nine months ended December 31 2025 The Group continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the remeasurement of the employee benefits liability ' 6 Previous quarter and year figures have been appropriately regrouped recasted and reclassified wherever necessary to conform to the current year presentations ' 7 These standalone and consolidated financial results are available on the Company website viz www indef com and on the websites of BSE www bseindia com and NSE www nseindia com '

Other Comprehensive Income

Amount in (Lakhs)

	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	Audited
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**		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	10.51	15.51
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	(2.64)	(3.91)
5	Total Other comprehensive income	(7.87)	(11.60)

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	Auditors Comments 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							