

# Elofic Industries Limited

Unlisted Share Financial Report - ISIN INE02YY01015

## Company Overview

Elofic Industries Limited is a filtration solutions manufacturer supplying oil, air, fuel and hydraulic filters, along with lubricants and clean-air products for automotive, industrial and off-highway applications. With decades of operations, Elofic cites multiple manufacturing facilities, R&D capability and extensive distribution serving OEM and aftermarket demand. The company emphasises precision media, durable housings and quality systems designed to meet performance and compliance requirements. Applications span passenger and commercial vehicles, construction equipment and industrial machinery. Corporate materials highlight exports, partnerships and a focus on reliability, value and customer service. Information is summarised from the company's official website and credible profiles.

## Market Snapshot

CURRENT PRICE / SHARE <b>Rs 3,165.75</b>	MARKET CAP <b>794.09 Cr</b>	P/E RATIO <b>10.26</b>	P/B RATIO <b>2.31</b>
BOOK VALUE / SHARE <b>Rs 1,365.43</b>	FACE VALUE <b>Rs 10</b>	52 WEEK HIGH <b>Rs 3,869.25</b>	52 WEEK LOW <b>Rs 3,165.75</b>
DEBT TO EQUITY <b>0.00</b>	RETURN ON EQUITY <b>23.16%</b>	LOT SIZE <b>25 shares</b>	TOTAL SHARES <b>25,08,370</b>

Prices are indicative over-the-counter levels as of 07 July 2026. Actual deal prices may vary.

## Corporate Details

ISIN	<b>INE02YY01015</b>
CIN	<b>U74999HR1973PLC070262</b>
PAN	<b>AAACE0425C</b>
Registrar (RTA)	<b>Alankit Assignments Limited</b>
Depository	<b>NSDL</b>
Sector	<b>Consumer Discretionary</b>
Industry	<b>Auto Components</b>

## Income Statement (Rs Crore)

Particulars	2022	2023	2024	2025
<b>Revenue</b>	<b>330</b>	<b>359</b>	<b>352</b>	<b>450</b>
Cost of Material Consumed	155	171	161	196
Change in Inventory	-3	-3	-1	-1
Gross Margins	53.03%	52.37%	54.26%	56.44%
Employee Benefit Expenses	42	47	51	61
Other Expenses	70	75	69	82
<b>EBITDA</b>	<b>66</b>	<b>69</b>	<b>72</b>	<b>112</b>
OPM	20%	19.22%	20.45%	24.89%
Other Income	1.6	2.01	7	11
Finance Cost	0	0.3	0.2	0.7
Depreciation & Amortisation	9	9.7	12	15
<b>EBIT</b>	<b>57</b>	<b>59.3</b>	<b>60</b>	<b>97</b>
EBIT Margins	17.27%	16.52%	17.05%	21.56%
<b>Profit Before Tax</b>	<b>56</b>	<b>53.75</b>	<b>67</b>	<b>107</b>
PBT Margins	16.97%	14.97%	19.03%	23.78%
Tax	17	16.18	19	30
<b>Profit After Tax</b>	<b>39</b>	<b>37.57</b>	<b>48</b>	<b>77</b>
Net Profit Margin	11.82%	10.47%	13.64%	17.11%
EPS	Rs 156	Rs 150.28	Rs 192	Rs 308

## Balance Sheet - Assets (Rs Crore)

Particulars	2022	2023	2024	2025
Fixed Assets	48	58	69	70
Capital Work in Progress	10	1.36	1	2.4
Investments	0	0	0.2	4.4
Trade Receivables	38	41	56	85
Inventory	59	56	61	68
Other Assets	64	93	111.8	154.2
<b>Total Assets</b>	<b>219</b>	<b>249.36</b>	<b>299</b>	<b>384</b>

## Balance Sheet - Liabilities (Rs Crore)

Particulars	2022	2023	2024	2025
Share Capital	2.5	2.5	2.5	2.5
Face Value	Rs 10	Rs 10	Rs 10	Rs 10
Reserves	169	206	254	330
Borrowings	0	0	0	0
Trade Payables	38	32	33	33
Other Liabilities	9.5	9	9.5	18.5
<b>Total Liabilities</b>	<b>219</b>	<b>249.5</b>	<b>299</b>	<b>384</b>

## Cash Flow Statement (Rs Crore)

Particulars	2022	2023	2024	2025
<b>Profit Before Tax</b>	<b>56</b>	<b>53.75</b>	<b>67</b>	<b>107</b>
Operating Profit Before Working Capital	63	62.42	73	115
Change in Receivables	-7	-2.28	0	-28
Change in Inventories	-7	4.42	-14	-6
Change in Payables	-0.2	-9	1	-5
Other Changes	-12	1.45	4	0
Working Capital Change	-26.2	-5.41	-9	-39
Cash Generated From Operations	36.8	57.01	64	76
Tax	-17	-16	-19	-30
<b>Cash Flow From Operations</b>	<b>19.8</b>	<b>41.01</b>	<b>45</b>	<b>46</b>
Purchase of PPE	-20.7	-14	-19	-17.5
Sale of PPE	0	0	0.38	0.5
<b>Cash Flow From Investment</b>	<b>-20.4</b>	<b>-37.48</b>	<b>-43</b>	<b>-45</b>
Borrowing	0	-0.09	0	0
Dividend	-0.5	-0.75	-0.75	-1
Equity	0	0	0	0
Others From Financing	-0.4	-0.33	-0.25	-2
<b>Cash Flow from Financing</b>	<b>-0.9</b>	<b>-1.17</b>	<b>-1</b>	<b>-3</b>
<b>Net Cash Generated</b>	<b>-1.5</b>	<b>2.36</b>	<b>1</b>	<b>-2</b>
Cash at the Start	4	2.58	5	6
Cash at the End	2.5	4.94	6	4

## Key Ratios

Particulars	2022	2023	2024	2025
Operating Profit Margin	20%	19.22%	20.45%	24.89%
Net Profit Margin	11.82%	10.47%	13.64%	17.11%
Earning Per Share (Diluted)	Rs 156	Rs 150.28	Rs 192	Rs 308

Source: Compiled by Neoma Capital research. Data as of FY2025. Figures may be restated in subsequent filings.