

## Integrated Filing (Finance) Ind AS

### CRANEX LIMITED

#### General Information

Scrip code*	522001
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE608B01010
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	29-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
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	Manufacturig of EOT Cranes
Start date of board meeting	29-05-2026
Start time of board meeting	15:00:00
End date of board meeting	29-05-2026

End time of board meeting	16:30:00
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	Statement on impact of audit qualification

## 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	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	<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>		
1	<b>Income</b>		
	Revenue from operations	2,190.67	5,537.02
	Other income	16.49	54.78
	<b>Total income</b>	2,207.16	5,591.80
2	<b>Expenses</b>		
(a)	Cost of materials consumed	1,074.23	3,299.51
(b)	Purchases of stock-in-trade	7.96	14.98
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	386.85	182.00
(d)	Employee benefit expense	176.03	649.10
(e)	Finance costs	37.08	155.32
(f)	Depreciation, depletion and amortisation expense	7.40	30.72
(g)	<b>Other Expenses</b>		
1	Other Expenses	353.59	936.84
	<b>Total other expenses</b>	353.59	936.84
	<b>Total expenses</b>	2,043.14	5,268.47
3	<b>Total profit before exceptional items and tax</b>	164.02	323.33
4	Exceptional items	0.00	0.00

5	<b>Total profit before tax</b>	164.02	323.33
6	<b>Tax expense</b>		
7	Current tax	41.18	75.68
8	Deferred tax	4.46	6.29
9	<b>Total tax expenses</b>	45.64	81.97
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	<b>Net Profit Loss for the period from continuing operations</b>	118.38	241.36
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.01	(0.22)
16	<b>Total profit (loss) for period</b>	118.39	241.14
17	Other comprehensive income net of taxes	2.54	11.06
18	<b>Total Comprehensive Income for the period</b>	120.93	252.20
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	<b>Total Comprehensive income for the period attributable to</b>		
	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	<b>Details of equity share capital</b>		
	Paid-up equity share capital	657.00	657.00
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		2,014.42
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	1.80	3.67
	Diluted earnings (loss) per share from continuing operations	1.48	3.01
ii	<b>Earnings per equity share for discontinued operations</b>		
	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	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	1.80	3.67
	Diluted earnings (loss) per share from continuing and discontinued operations	1.48	3.01
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		

## 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	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 Re-measurement gains/(losses) on defined benefit plans	3.39	14.78
2 Income tax effect	(0.85)	(3.72)
Total Amount of items that will not be reclassified to profit and loss	2.54	11.06
2 Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
<b>3 Amount of items that will be reclassified to profit and loss</b>		
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	0.00	0.00
5 Total Other comprehensive income	2.54	11.06

## Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Year ended (dd-mm- yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
<b>Assets</b>	
<b>1 Non-current assets</b>	
Property, plant and equipment	608.07
Capital work-in-progress	0.00
Investment property	0.00
Goodwill	0.00
Other intangible assets	0.00
Intangible assets under development	0.00
Biological assets other than bearer plants	0.00
Investments accounted for using equity method	191.97
<b>Non-current financial assets</b>	
Non-current investments	0.01
Trade receivables, non-current	0.00
Loans, non-current	0.00
<b>Other non-current financial assets</b>	
<b>1 Other Financial Assets</b>	<b>271.98</b>
<b>Total of other non-current financial assets</b>	<b>271.98</b>
<b>Total non-current financial assets</b>	<b>271.99</b>
Deferred tax assets (net)	0.00
<b>Other non-current assets</b>	
<b>1 Other Non Current Assets</b>	<b>1.13</b>
<b>Total of other non-current assets</b>	<b>1.13</b>
<b>Total non-current assets</b>	<b>1,073.16</b>

2	<b>Current assets</b>	
	Inventories	618.18
	<b>Current financial asset</b>	
	Current investments	0.00
	Trade receivables, current	3,653.48
	Cash and cash equivalents	13.86
	Bank balance other than cash and cash equivalents	193.88
	Loans, current	0.00
	<b>Other current financial assets</b>	
1	Other current financial assets	231.33
	<b>Total of Other current financial assets</b>	231.33
	<b>Total current financial assets</b>	4,092.55
	Current tax assets (net)	0.00
	<b>Other current assets</b>	
1	Other current assets	146.13
	<b>Total of other current assets</b>	146.13
	<b>Total current assets</b>	4,856.86
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	<b>Total assets</b>	5,930.02
	<b>Equity and liabilities</b>	
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	657.00
	Other equity	2,014.42
	<b>Total equity attributable to owners of parent</b>	2,671.42
	Non controlling interest	
	<b>Total equity</b>	2,671.42
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	252.93
	<b>Trade payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00

	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	<b>Total Trade payable</b>	0.00
	<b>Other non-current financial liabilities</b>	
	<b>Total of other non-current financial liabilities</b>	
	<b>Total non-current financial liabilities</b>	252.93
	Provisions, non-current	56.42
	Deferred tax liabilities (net)	39.22
	Deferred government grants, Non-current	
	<b>Other non-current liabilities</b>	
	<b>Total of other non-current liabilities</b>	
	<b>Total non-current liabilities</b>	348.57
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	1,845.07
	<b>Trade payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	6.22
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	704.77
	<b>Total Trade payable</b>	710.99
	<b>Other current financial liabilities</b>	
1	Other current financial liabilities	75.19
	<b>Total of other current financial liabilities</b>	75.19
	<b>Total current financial liabilities</b>	2,631.25
	<b>Other current liabilities</b>	
1	Other current liabilities	215.21
	<b>Total of other current liabilities</b>	215.21
	Provisions, current	28.65
	Current tax liabilities (Net)	34.92
	Deferred government grants, Current	
	<b>Total current liabilities</b>	2,910.03
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00

	<b>Total liabilities</b>	3,258.60
	<b>Total equity and liabilities</b>	5,930.02
	Disclosure of notes on assets and liabilities	

## Cash flow statement indirect

Amount in (Lakhs)

	Particulars	Year ended (dd-mm- yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
<b>Part I</b>	<b>Blue color marked fields are non-mandatory.</b>	
<b>1</b>	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before tax	323.33
<b>2</b>	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	155.32
	Adjustments for decrease (increase) in inventories	233.86
	Adjustments for decrease (increase) in trade receivables, current	(437.95)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	11.86
	Adjustments for decrease (increase) in other non-current assets	0.38
	Adjustments for other financial assets, non-current	(32.60)
	Adjustments for other financial assets, current	(205.81)
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	(115.80)
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	60.86
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	30.72
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	17.44

Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	(40.11)
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	0.00
Adjustments for dividend income	0.00
Adjustments for interest income	41.97
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	(10.88)
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	0.00
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	(0.22)
<b>Total adjustments for reconcile profit (loss)</b>	<b>(374.90)</b>
<b>Net cash flows from (used in) operations</b>	<b>(51.57)</b>
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	71.43
Other inflows (outflows) of cash	0.00
<b>Net cash flows from (used in) operating activities</b>	<b>(123.00)</b>
<b>3 Cash flows from used in investing activities</b>	
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00
Other cash payments to acquire equity or debt instruments of other entities	0.00
Other cash receipts from sales of interests in joint ventures	0.00
Other cash payments to acquire interests in joint ventures	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
Proceeds from sales of property, plant and equipment	18.03

	Purchase of property, plant and equipment	76.46
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	201.61
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	41.97
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.22
	<b>Net cash flows from (used in) investing activities</b>	<b>185.37</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00

	Proceeds from borrowings	106.00
	Repayments of borrowings	0.00
	Payments of lease liabilities	0.00
	Dividends paid	0.00
	Interest paid	155.32
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) financing activities</b>	<b>(49.32)</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>13.05</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>13.05</b>
	<b>Cash and cash equivalents cash flow statement at beginning of period</b>	<b>0.81</b>
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>13.86</b>

### Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Statement on impact of audit qualification
Auditor's opinion			Qualified 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			
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	V R Bansl & Associates	Yes	31-07-2028

## Financial details

Amount in (Lakhs)

Sr.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	5,591.80	5,591.80
2	Total Expenditure	5,268.47	5,268.47
3	Net Profit/(Loss)	241.14	241.14
4	Earnings Per Share	3.67	3.67
5	Total Assets	5,930.02	5,930.02
6	Total Liabilities	3,258.60	3,258.60
7	Net Worth	2,671.42	2,671.42

### 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
1	<a href="#">Textual Information(1)</a>	Qualified opinion	Repetitive	<a href="#">Textual Information(2)</a>	<a href="#">Textual Information(3)</a>	<a href="#">Textual Information(4)</a>	<a href="#">Textual Information(5)</a>
2	<a href="#">Textual Information(6)</a>	Qualified opinion	Repetitive	<a href="#">Textual Information(7)</a>	<a href="#">Textual Information(8)</a>	<a href="#">Textual Information(9)</a>	<a href="#">Textual Information(10)</a>
3	<a href="#">Textual Information(11)</a>	Qualified opinion	Repetitive	<a href="#">Textual Information(12)</a>	<a href="#">Textual Information(13)</a>	<a href="#">Textual Information(14)</a>	<a href="#">Textual Information(15)</a>
4	<a href="#">Textual Information(16)</a>	Qualified opinion	Repetitive	<a href="#">Textual Information(17)</a>	<a href="#">Textual Information(18)</a>	<a href="#">Textual Information(19)</a>	<a href="#">Textual Information(20)</a>
5	<a href="#">Textual Information(21)</a>	Qualified opinion	Repetitive	<a href="#">Textual Information(22)</a>	<a href="#">Textual Information(23)</a>	<a href="#">Textual Information(24)</a>	<a href="#">Textual Information(25)</a>

### Text Block

<a href="#">Textual Information(1)</a>	<p>The Parent Company has produced a Joint Venture agreement which it has entered into with M/s Shree Construction on 23/09/2021, whereby the parties have entered into a Joint Venture agreement and a Joint Venture entity namely M/s Shree-Cranex (JV) has been formed . However, the parent company has not applied Equity method of accounting in respect of the investment in the Joint Venture and hence not complied with the provisions of Ind AS 28 (Investment in Associates and Joint Ventures) with respect to accounting Joint Ventures in consolidated financial statements.</p>
<a href="#">Textual Information(2)</a>	<p>N.A</p>
<a href="#">Textual Information(3)</a>	<p>Management is of the view that the financial impact of M/s Shree Cranex (JV) on the Consolidated Financial Statements of the Company would be insignificant. &lt;br&gt;&lt;br&gt; Further, the financial statements and financial data of M/s Shree Cranex (JV) are yet to be finalized, as the same are required to be finalized by 30th September 2026. &lt;br&gt;&lt;br&gt;</p>
<a href="#">Textual Information(4)</a>	<p>N.A</p>
<a href="#">Textual Information(5)</a>	<p>N.A</p>
<a href="#">Textual Information(6)</a>	<p>Property, Plant and Equipment (PPE) registered has not been produced before us for the verification. As explained to us, the Parent company is the process of updating and reconciling the Property, Plant and Equipment (PPE) register. Depreciation of Property, Plant and Equipment has been provided on the basis of figures as certified by the management</p>
<a href="#">Textual Information(7)</a>	<p>N.A</p>
<a href="#">Textual Information(8)</a>	<p>The Company has calculated the Depreciation figures as per applicable rules. &lt;br&gt;&lt;br&gt; The Company is in the process of updating and reconciling the Property, Plant and Equipment (PPE) register. Accordingly, the financial impact of the</p>

	audit qualification, if any, cannot presently be quantified with reasonable accuracy.  </br>
<a href="#">Textual Information(9)</a>	N.A
<a href="#">Textual Information(10)</a>	N.A
<a href="#">Textual Information(11)</a>	Balances under Trade Receivables and Trade Payables are subject to confirmations and adjustments, if any,
<a href="#">Textual Information(12)</a>	N.A
<a href="#">Textual Information(13)</a>	The Company is in the process of obtaining confirmations of balances under Trade Receivables and Trade Payables. Accordingly, the impact of adjustments, if any, arising upon reconciliation and confirmation is presently not ascertainable.
<a href="#">Textual Information(14)</a>	N.A
<a href="#">Textual Information(15)</a>	N.A
<a href="#">Textual Information(16)</a>	The Financial Assets and Liabilities Trade Receivables and long term borrowings taken from IFE Cranex Elevators and Escalators India Private Limited have not been measured at fair value as required by Ind AS-109 Financial Instruments. Impairment provisions and fair value measurements have not been measured in accordance with Expected Credit Loss (ECL) method as per Ind AS-109.
<a href="#">Textual Information(17)</a>	N.A
<a href="#">Textual Information(18)</a>	The Company does not expect any change in the long term borrowings taken from IFE Cranex Elevators and Escalators India Private Limited.  </br> There is no Expected Credit Loss (ECL).  </br>
<a href="#">Textual Information(19)</a>	N.A
<a href="#">Textual Information(20)</a>	N.A
<a href="#">Textual Information(21)</a>	Inventory register has not been produced before us for verification by the Parent Company. Inventory value has been provided on the

	basis of figures as certified by the management.
<a href="#">Textual Information(22)</a>	N.A
<a href="#">Textual Information(23)</a>	The Company is in the process of updating and verifying the inventory records. Therefore, the financial impact of any differences that may arise on verification of the inventory register cannot be presently determined and is not expected to be reasonably estimable at this stage.
<a href="#">Textual Information(24)</a>	N.A
<a href="#">Textual Information(25)</a>	N.A

**Signatories details**

Name of CEO / Managing director	Piyush Agrawal
Name of CFO	Chaitanya Agrawal
Name of audit committee chairman	Shilpy Chopra
Name of statutory auditor	Rajan Bansal
Name of other signatory, if any, with designation	
Place	Ghaziabad
Date	29-05-2026