

Integrated Filing (Finance) Ind AS

COCHIN SHIPYARD LIMITED

General Information

Scrip code*	540678	
NSE Symbol*	COCHINSHIP	
MSEI Symbol*	NOTLISTED	
ISIN*	INE704P01025	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	15-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	09-05-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
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	Multi segment	
Description of single segment		
Start date of board meeting	15-05-2025	
Start time of board meeting	10:00:00	
End date of board meeting	15-05-2025	
End time of board meeting	13:30:00	
Whether cash flow statement is applicable on company	true	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	true	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true	
Latest Date on which RPT policy is updated	24-05-2024	
Indicate Company website link for updated RPT policy of the Company	https://cochinshipyard.in/investor/investor_titles/68	
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)	The Company doesnot have any loans or revolving facilities like cash credit from banks or financial institutions and unlisted debt securities i.e. NCDs and NCRPS as on date. Hence, no default and not applicable.
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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		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	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	1,65,113.49	4,52,784.15
	Other income	15,552.03	38,044.61
	Total income	1,80,665.52	4,90,828.76
2	Expenses		
(a)	Cost of materials consumed	65,159.39	1,98,159.38
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(76.26)	(76.26)
(d)	Employee benefit expense	11,121.10	40,373.69
(e)	Finance costs	1,060.00	3,644.93
(f)	Depreciation, depletion and amortisation expense	2,198.71	8,364.37
(g)	Other Expenses		
1	Sub contract and other direct expenses	34,531.98	79,265.04
2	Other Expenses	17,322.59	35,099.66
3	Provision for anticipated losses and expenditure	11,713.64	12,613.41
	Total other expenses	63,568.21	1,26,978.11
	Total expenses	1,43,031.15	3,77,444.22
3	Total profit before exceptional items and tax	37,634.37	1,13,384.54
4	Exceptional items	0.00	0.00
5	Total profit before tax	37,634.37	1,13,384.54
6	Tax expense		
7	Current tax	12,894.54	30,425.90
8	Deferred tax	(3,730.00)	(1,332.00)
9	Total tax expenses	9,164.54	29,093.90
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	28,469.83	84,290.64
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	28,469.83	84,290.64
17	Other comprehensive income net of taxes	(2,184.69)	(162.14)
18	Total Comprehensive Income for the period	26,285.14	84,128.50
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	1,315.04	1,315.04
	Face value of equity share capital	5.00	5.00
22	Reserves excluding revaluation reserve		5,47,911.16
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	10.82	32.04
	Diluted earnings (loss) per share from continuing operations	10.82	32.04
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	10.82	32.04

	Diluted earnings (loss) per share from continuing and discontinued operations	10.82	32.04
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)	As per the notes attached to the Financial Results uploaded to the Stock Exchange website.
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Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

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		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
1	Ship building	81,472.15	2,66,326.95
2	Ship Repair	83,641.34	1,86,457.20
3	Unallocated	15,552.03	38,044.61
	Total Segment Revenue	1,80,665.52	4,90,828.76
	Less: Inter segment revenue	0.00	0.00
	Revenue from operations	1,80,665.52	4,90,828.76
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	Ship building	13,090.11	43,421.67
2	Ship Repair	33,490.67	72,919.61
3	Unallocated	(7,886.41)	688.19
	Total Profit before tax	38,694.37	1,17,029.47
	i. Finance cost	1,060.00	3,644.93
	ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
	Profit before tax	37,634.37	1,13,384.54
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1	Ship building	8,22,323.58	8,22,323.58
2	Ship Repair	3,48,784.30	3,48,784.30
3	Unallocated	1,33,441.35	1,33,441.35
	Total Segment Assets	13,04,549.23	13,04,549.23
	Un-allocable Assets	0.00	0.00
	Net Segment Assets	13,04,549.23	13,04,549.23
4 Segment Liabilities			
Segment Liabilities			
1	Ship building	4,36,865.61	4,36,865.61
2	Ship Repair	1,01,917.29	1,01,917.29
3	Unallocated	2,04,701.13	2,04,701.13
	Total Segment Liabilities	7,43,484.03	7,43,484.03
	Un-allocable Liabilities	0.00	0.00
	Net Segment Liabilities	7,43,484.03	7,43,484.03
Disclosure of notes on segments			Textual Information(1)

Text Block

Textual Information(1)	As per the notes attached to the Financial Results uploaded to the Stock Exchange website.
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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	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	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		
1 Remeasurement of defined employee benefit obligations	(271.71)	(291.60)
2 Changes in fair value of FVTOCI equity instruments	5.14	6.71
Total Amount of items that will not be reclassified to profit and loss	(266.57)	(284.89)
2 Income tax relating to items that will not be reclassified to profit or loss	(68.33)	(73.39)
3 Amount of items that will be reclassified to profit and loss		
1 Effective portion of gains/(losses) on cash flow hedging instruments	(2,654.54)	65.96
Total Amount of items that will be reclassified to profit and loss	(2,654.54)	65.96
4 Income tax relating to items that will be reclassified to profit or loss	(668.09)	16.60
5 Total Other comprehensive income		

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	2,79,303.10
Capital work-in-progress	51,078.79
Investment property	0.00
Goodwill	0.00
Other intangible assets	1,077.91
Intangible assets under development	68.06
Biological assets other than bearer plants	0.00
Investments accounted for using equity method	0.00
Non-current financial assets	
Non-current investments	35,852.42
Trade receivables, non-current	0.00
Loans, non-current	551.52
Other non-current financial assets	374.87
Total non-current financial assets	36,778.81
Deferred tax assets (net)	7,295.94
Other non-current assets	5,158.26
Total non-current assets	3,80,760.87
2 Current assets	
Inventories	1,75,119.70
Current financial asset	
Current investments	0.00
Trade receivables, current	22,945.97
Cash and cash equivalents	31,083.37
Bank balance other than cash and cash equivalents	2,71,038.29
Loans, current	644.33
Other current financial assets	22,411.03
Total current financial assets	3,48,122.99
Current tax assets (net)	0.00
Other current assets	4,00,545.67
Total current assets	9,23,788.36
3 Non-current assets classified as held for sale	0.00
4 Regulatory deferral account debit balances and related deferred tax Assets	0.00
Total assets	13,04,549.23
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	13,154.04
Other equity	5,47,911.16
Total equity attributable to owners of parent	5,61,065.20
Non controlling interest	
Total equity	5,61,065.20
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	2,302.20
Trade payables, non-current	
(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
Total Trade payable	0.00
Other non-current financial liabilities	44,755.75
Total non-current financial liabilities	47,057.95
Provisions, non-current	5,229.78
Deferred tax liabilities (net)	0.00
Deferred government grants, Non-current	0.00
Other non-current liabilities	5.72
Total non-current liabilities	52,293.45
Current liabilities	
Current financial liabilities	
Borrowings, current	0.00
Trade payables, current	

	(A) Total outstanding dues of micro enterprises and small enterprises	9,503.92
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	28,789.43
	Total Trade payable	38,293.35
	Other current financial liabilities	22,506.67
	Total current financial liabilities	60,800.02
	Other current liabilities	5,22,613.50
	Provisions, current	1,05,129.26
	Current tax liabilities (Net)	2,647.80
	Deferred government grants, Current	0.00
	Total current liabilities	6,91,190.58
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
	Total liabilities	7,43,484.03
	Total equity and liabilities	13,04,549.23
	Disclosure of notes on assets and liabilities	Textual Information(1)

Text Block

Textual Information(1)	As per the notes attached to the Financial Results uploaded to the Stock Exchange website.
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Cash flow statement indirect

Amount in (Lakhs)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1,13,384.54
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	3,644.93
	Adjustments for decrease (increase) in inventories	(79,225.72)
	Adjustments for decrease (increase) in trade receivables, current	(86,853.34)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	0.00
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	40,824.55
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	0.00
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	8,364.37
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	(1,440.93)
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	(1,321.38)
	Adjustments for dividend income	404.52
	Adjustments for interest income	19,203.15
	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	(18.25)
	Other adjustments to reconcile profit (loss)	9,955.59
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	(1,25,677.85)
	Net cash flows from (used in) operations	(12,293.31)
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	14,611.78
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	(26,905.09)
3	Cash flows from used in investing activities	
	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	35.72
	Purchase of property, plant and equipment	38,502.02
	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	0.00
	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	72.78
	Interest received	22,135.78
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	77,563.08
	Net cash flows from (used in) investing activities	61,305.34
4	Cash flows from used in financing activities	
	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	0.00
	Repayments of borrowings	0.00
	Payments of lease liabilities	2,926.97
	Dividends paid	25,650.38
	Interest paid	201.18
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	878.38
	Net cash flows from (used in) financing activities	(27,900.15)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	6,500.10
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	6,500.10
	Cash and cash equivalents cash flow statement at beginning of period	24,583.27
	Cash and cash equivalents cash flow statement at end of period	31,083.37

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
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 Standalone results		true	
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	M/s. Anand and Ponnappan	true	31-03-2028

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Lakhs)

Additional disclosures relating to loan/advance to/from entity/subsidiary.													Additional disclosures relating to loan/advance to/from entity/subsidiary.	
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any finance incurred to make corporate deposits	
		Name	Name								Relationship of the counterparty with the listed entity or its subsidiary	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)
1	Cochin Shipyard Limited	Hooghly Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	Dividend accrued on preference shares	1,280.45	Nil			165.86	1,114.59	1,280.45		
2	Cochin Shipyard Limited	Hooghly Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	Interest accrued on NCD	98.72	Nil			84.09	14.63	98.72		
3	Cochin Shipyard Limited	Hooghly Cochin Shipyard Limited	Wholly owned subsidiary	Advance		2,284.75	Nil			2,132.39	2,284.75	152.36		
4	Cochin Shipyard Limited	Hooghly Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	Trade Payable outstanding	211.75	Nil			211.75	0.00	211.75		
5	Cochin Shipyard Limited	Hooghly Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	Manpower services & SAP services	95.03	Nil			30.78	48.51	95.03		
6	Cochin Shipyard Limited	Udupi Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	Interest accrued on NCD	60.00	Nil			30.00	45.72	18.64		
7	Cochin Shipyard Limited	Udupi Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	Interest accrued on Loans	13.71	Nil			13.71	0.88	13.22		
8	Cochin Shipyard Limited	Udupi Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	Manpower services & SAP services	64.01	Nil			64.01	23.01	19.75		
9	Cochin Shipyard Limited	Udupi Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	Trade Payable	1.10	Nil			1.10	0.00	1.10		
10	Cochin Shipyard Limited	Udupi Cochin Shipyard Limited	Wholly owned subsidiary	Interest received		60.00	Nil			60.00	45.72	18.64		
Total value of transaction during the reporting period										2,793.69				

Text Block

Textual Information(1)	Trade Advance outstanding net of payables/provisions
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Integrated Filing (Finance) Ind AS

COCHIN SHIPYARD LIMITED

General Information

Scrip code*	540678
NSE Symbol*	COCHINSHIP
MSEI Symbol*	NOTLISTED
ISIN*	INE704P01025
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	15-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	09-05-2025
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	Multi segment
Description of single segment	
Start date of board meeting	15-05-2025
Start time of board meeting	10:00:00
End date of board meeting	15-05-2025
End time of board meeting	13:30:00
Whether cash flow statement is applicable on company	true
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 - 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		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
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	1,75,765.09	4,81,995.88
	Other income	15,714.13	38,906.50
	Total income	1,91,479.22	5,20,902.38
2	Expenses		
(a)	Cost of materials consumed	70,133.15	2,13,404.08
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(478.17)	(532.85)
(d)	Employee benefit expense	11,708.67	42,436.89
(e)	Finance costs	1,176.23	3,857.55
(f)	Depreciation, depletion and amortisation expense	2,708.98	10,317.64
(g)	Other Expenses		
1	Sub contract and other direct expenses	37,783.44	87,928.42
2	Other expenses	18,133.48	38,169.27
3	Provision for anticipated losses and expenditure	11,906.61	12,804.33
	Total other expenses	67,823.53	1,38,902.02
	Total expenses	1,53,072.39	4,08,385.33
3	Total profit before exceptional items and tax	38,406.83	1,12,517.05
4	Exceptional items	0.00	0.00
5	Total profit before tax	38,406.83	1,12,517.05
6	Tax expense		
7	Current tax	12,894.54	30,425.90
8	Deferred tax	(3,206.49)	(641.90)
9	Total tax expenses	9,688.05	29,784.00
10	Net movement in regulatory deferral account balances	0.00	0.00

	related to profit or loss and the related deferred tax movement		
11	Net Profit Loss for the period from continuing operations	28,718.78	82,733.05
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	28,718.78	82,733.05
17	Other comprehensive income net of taxes	(3,140.83)	394.28
18	Total Comprehensive Income for the period	25,577.95	83,127.33
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	28,718.78	82,733.05
	Total profit or loss, attributable to non-controlling interests	0.00	0.00
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	25,577.95	83,127.33
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00
21	Details of equity share capital		
	Paid-up equity share capital	13,154.04	13,154.04
	Face value of equity share capital	5.00	5.00
22	Reserves excluding revaluation reserve		5,44,771.99
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	10.92	31.45
	Diluted earnings (loss) per share from continuing operations	10.92	31.45
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	10.92	31.45
	Diluted earnings (loss) per share from continuing and discontinued operations	10.92	31.45
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)	As per the notes attached to the Financial Results uploaded to the Stock Exchange website.
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Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

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		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Ship building	92,123.75	2,95,538.68
2	Ship Repair	83,641.34	1,86,457.20
3	Unallocated	15,714.13	38,906.50
	Total Segment Revenue	1,91,479.22	5,20,902.38
	Less: Inter segment revenue	0.00	0.00
	Revenue from operations	1,91,479.22	5,20,902.38
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Ship building	14,407.96	46,134.73
2	Ship Repair	33,490.67	72,919.61
3	Unallocated	(8,315.57)	(2,679.74)
	Total Profit before tax	39,583.06	1,16,374.60
	i. Finance cost	1,176.23	3,857.55
	ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
	Profit before tax	38,406.83	1,12,517.05
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Ship building	8,69,295.75	8,69,295.75
2	Ship Repair	3,48,802.99	3,48,802.99
3	Unallocated	1,21,823.99	1,21,823.99
	Total Segment Assets	13,39,922.73	13,39,922.73
	Un-allocable Assets	0.00	0.00
	Net Segment Assets	13,39,922.73	13,39,922.73
4	Segment Liabilities		
	Segment Liabilities		
1	Ship building	4,47,070.26	4,47,070.26
2	Ship Repair	1,01,937.09	1,01,937.09

3	Unallocated	2,32,989.35	2,32,989.35
	Total Segment Liabilities	7,81,996.70	7,81,996.70
	Un-allocable Liabilities	0.00	0.00
	Net Segment Liabilities	7,81,996.70	7,81,996.70
	Disclosure of notes on segments	Textual Information(1)	

Text Block

Textual Information(1)	As per the notes attached to the Financial Results uploaded to the Stock Exchange website.
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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		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
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	Remeasurements of defined employee benefit obligations	(280.40)	(337.82)
2	Changes in fair value of FVTOCI equity instruments	5.14	6.71
	Total Amount of items that will not be reclassified to profit and loss	(275.26)	(331.11)
2	Income tax relating to items that will not be reclassified to profit or loss	(71.35)	(86.01)
3	Amount of items that will be reclassified to profit and loss		
1	Effective portion of gains/ (losses) on cash flow hedging instruments	(3,926.31)	865.28
	Total Amount of items that will be reclassified to profit and loss	(3,926.31)	865.28
4	Income tax relating to items that will be reclassified to profit or loss	(989.39)	225.90
5	Total Other comprehensive income		

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	3,03,410.09
Capital work-in-progress	51,499.36
Investment property	0.00
Goodwill	0.00
Other intangible assets	1,292.27
Intangible assets under development	68.06
Biological assets other than bearer plants	0.00
Investments accounted for using equity method	0.00
Non-current financial assets	
Non-current investments	19.26
Trade receivables, non-current	0.00
Loans, non-current	551.52
Other non-current financial assets	569.19
Total non-current financial assets	1,139.97
Deferred tax assets (net)	10,964.80
Other non-current assets	4,895.24
Total non-current assets	3,73,269.79
2 Current assets	
Inventories	1,88,510.72
Current financial asset	
Current investments	0.00
Trade receivables, current	22,903.17
Cash and cash equivalents	31,667.12
Bank balance other than cash and cash equivalents	2,79,595.10
Loans, current	131.10
Other current financial assets	27,044.51
Total current financial assets	3,61,341.00
Current tax assets (net)	0.00
Other current assets	4,16,801.22
Total current assets	9,66,652.94
3 Non-current assets classified as held for sale	0.00
4 Regulatory deferral account debit balances and related deferred tax Assets	0.00
Total assets	13,39,922.73
Equity and liabilities	

1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	13,154.04
	Other equity	5,44,771.99
	Total equity attributable to owners of parent	5,57,926.03
	Non controlling interest	0.00
	Total equity	5,57,926.03
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	2,302.20
	Trade payables, non-current	
	(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
	Total Trade payable	0.00
	Other non-current financial liabilities	46,033.71
	Total non-current financial liabilities	48,335.91
	Provisions, non-current	5,329.32
	Deferred tax liabilities (net)	614.76
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	8.08
	Total non-current liabilities	54,288.07
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	4,599.11
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	9,503.92
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	40,634.42
	Total Trade payable	50,138.34
	Other current financial liabilities	26,313.28
	Total current financial liabilities	81,050.73
	Other current liabilities	5,41,551.97
	Provisions, current	1,02,645.68
	Current tax liabilities (Net)	2,460.25
	Deferred government grants, Current	0.00
	Total current liabilities	7,27,708.63
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
	Total liabilities	7,81,996.70
	Total equity and liabilities	13,39,922.73
	Disclosure of notes on assets and liabilities	Textual Information(1)

Text Block

Textual Information(1)	As per the notes attached to the Financial Results uploaded to the Stock Exchange website.
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Cash flow statement indirect

Amount in (Lakhs)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1,12,517.05
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	3,857.55
	Adjustments for decrease (increase) in inventories	(85,901.32)
	Adjustments for decrease (increase) in trade receivables, current	(98,932.91)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	0.00
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	55,864.02
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	0.00
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	10,317.64
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	(1,250.01)
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange	(1,405.58)

	losses gains	
	Adjustments for dividend income	72.24
	Adjustments for interest income	19,781.17
	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	(18.25)
	Other adjustments to reconcile profit (loss)	9,716.73
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	(1,27,605.54)
	Net cash flows from (used in) operations	(15,088.49)
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	14,621.19
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	(29,709.68)
3	Cash flows from used in investing activities	
	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	120.66
	Purchase of property, plant and equipment	40,313.73
	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	0.00
	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	72.24
	Interest received	22,690.37
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	71,235.66
	Net cash flows from (used in) investing activities	53,805.20
4	Cash flows from used in financing activities	
	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	0.00
	Repayments of borrowings	0.00
	Payments of lease liabilities	2,970.05
	Dividends paid	25,650.38
	Interest paid	292.36
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	1,243.98
	Net cash flows from (used in) financing activities	(27,668.81)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate	(3,573.29)

	changes	
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	(3,573.29)
	Cash and cash equivalents cash flow statement at beginning of period	30,641.30
	Cash and cash equivalents cash flow statement at end of period	27,068.01

Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
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			true
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	M/s. Anand and Ponnappan	true	31-03-2028