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	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	14-08-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	10-08-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First 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	
Segment Reporting	Multi segment
Description of single segment	
Start date of board meeting	14-08-2026
Start time of board meeting	15:00:00
End date of board meeting	14-08-2026
End time of board meeting	17:00:00

Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	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		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
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	1,09,421.43	1,09,421.43
	Other income	6,703.62	6,703.62
	Total income	1,16,125.05	1,16,125.05
2	**Expenses**		
(a)	Cost of materials consumed	45,325.93	45,325.93
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
(d)	Employee benefit expense	12,706.93	12,706.93
(e)	Finance costs	2,535.82	2,535.82
(f)	Depreciation, depletion and amortisation expense	3,237.12	3,237.12
(g)	**Other Expenses**		
1	Sub contract and other direct expenses	22,778.41	22,778.41
2	Other expenses	8,109.97	8,109.97
3	Provision for anticipated losses and expenditure	1,182.24	1,182.24
	Total other expenses	32,070.62	32,070.62
	Total expenses	95,876.42	95,876.42

	Total profit before exceptional items and tax	20,248.63	20,248.63
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	20,248.63	20,248.63
6	**Tax expense**		
7	Current tax	3,147.41	3,147.41
8	Deferred tax	1,955.86	1,955.86
9	**Total tax expenses**	5,103.27	5,103.27
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**	15,145.36	15,145.36
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**	15,145.36	15,145.36
17	Other comprehensive income net of taxes	1,839.39	1,839.39
18	**Total Comprehensive Income for the period**	16,984.75	16,984.75
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent	15,145.36	15,145.36
	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	16,984.75	16,984.75
	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		
23	**Earnings per share**		
i	**Earnings per equity share for continuing operations**		
	Basic earnings (loss) per share from continuing operations	5.76	5.76
	Diluted earnings (loss) per share from continuing operations	5.76	5.76
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	5.76	5.76
	Diluted earnings (loss) per share from continuing and discontinued operations	5.76	5.76
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.

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		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	**Segment Revenue (Income)**		
	(net sale/income from each segment should be disclosed)		
1	Ship Building	70,004.27	70,004.27
2	Ship Repair	39,417.16	39,417.16
3	Unallocated	6,703.62	6,703.62
	Total Segment Revenue	1,16,125.05	1,16,125.05
	Less: Inter segment revenue	0.00	0.00
	Revenue from operations	1,16,125.05	1,16,125.05
2	**Segment Result**		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Ship Building	6,388.80	6,388.80
2	Ship Repair	13,501.66	13,501.66
3	Unallocated	2,893.99	2,893.99
	Total Profit before tax	22,784.45	22,784.45
	i. Finance cost	2,535.82	2,535.82
	ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
	Profit before tax	20,248.63	20,248.63
3	**(Segment Asset - Segment Liabilities)**		
	Segment Asset		

1	Ship Building	10,74,387.07	10,74,387.07
2	Ship Repair	3,52,513.29	3,52,513.29
3	Unallocated	91,048.27	91,048.27
	Total Segment Assets	15,17,948.63	15,17,948.63
	Un-allocable Assets	0.00	0.00
	Net Segment Assets	15,17,948.63	15,17,948.63
4	**Segment Liabilities**		
	Segment Liabilities		
1	Ship Building	6,49,438.73	6,49,438.73
2	Ship Repair	34,010.94	34,010.94
3	Unallocated	2,30,238.49	2,30,238.49
	Total Segment Liabilities	9,13,688.16	9,13,688.16
	Un-allocable Liabilities	0.00	0.00
	Net Segment Liabilities	9,13,688.16	9,13,688.16
	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

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	01-04-2026	01-04-2026
	Date of end of reporting period	30-06-2026	30-06-2026
	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	Remeasurements of defined employee benefit obligations	(208.66)	(208.66)
	Total Amount of items that will not be reclassified to profit and loss	(208.66)	(208.66)
2	Income tax relating to items that will not be reclassified to profit or loss	(52.39)	(52.39)
3	**Amount of items that will be reclassified to profit and loss**		
1	Effective portion of gains/ (losses) on cash flow hedging instruments	2,702.88	2,702.88
	Total Amount of items that will be reclassified to profit and loss	2,702.88	2,702.88
4	Income tax relating to items that will be reclassified to profit or loss	707.22	707.22
5	Total Other comprehensive income	1,839.39	1,839.39

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
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. Babu A Kallivayalil & Co.	Yes	31-03-2029

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							

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	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	14-08-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	10-08-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First 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	
Segment Reporting	Multi segment
Description of single segment	
Start date of board meeting	14-08-2026
Start time of board meeting	15:00:00
End date of board meeting	14-08-2026
End time of board meeting	17:00:00

Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
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?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Textual Information(1)

Text Block

Textual Information(1)	The Company has not defaulted on any loans or revolving facilities like cash credit from banks or financial institutions. Further, the Company does not have any outstanding unlisted debt securities i.e. NCDs and NCRPS as on date.

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		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
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	90,991.85	90,991.85
	Other income	7,242.05	7,242.05
	Total income	98,233.90	98,233.90
2	**Expenses**		
(a)	Cost of materials consumed	35,430.83	35,430.83
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
(d)	Employee benefit expense	11,811.90	11,811.90
(e)	Finance costs	2,361.36	2,361.36
(f)	Depreciation, depletion and amortisation expense	2,805.25	2,805.25
(g)	**Other Expenses**		
1	Sub contract and other direct expenses	19,198.01	19,198.01
2	Other Expenses	7,698.49	7,698.49
3	Provision for anticipated losses and expenditure	1,093.34	1,093.34
	Total other expenses	27,989.84	27,989.84
	Total expenses	80,399.18	80,399.18

	Total profit before exceptional items and tax	17,834.72	17,834.72
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	17,834.72	17,834.72
6	**Tax expense**		
7	Current tax	2,939.90	2,939.90
8	Deferred tax	1,315.25	1,315.25
9	**Total tax expenses**	4,255.15	4,255.15
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**	13,579.57	13,579.57
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**	13,579.57	13,579.57
17	Other comprehensive income net of taxes	1,140.39	1,140.39
18	**Total Comprehensive Income for the period**	14,719.96	14,719.96
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	13,154.04	13,154.04
	Face value of equity share capital	5.00	5.00
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	5.16	5.16
	Diluted earnings (loss) per share from continuing operations	5.16	5.16
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	5.16	5.16
	Diluted earnings (loss) per share from continuing and discontinued operations	5.16	5.16
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio	Textual Information(1)	
28	Remarks for debt service coverage ratio	Textual Information(2)	
29	Remarks for interest service coverage ratio	Textual Information(3)	
30	Disclosure of notes on financial results		

Text Block

Textual Information(1)	As per the notes attached to the Financial Results uploaded to the Stock Exchange website.
Textual Information(2)	As per the notes attached to the Financial Results uploaded to the Stock Exchange website.
Textual Information(3)	As per the notes attached to the Financial Results uploaded to the Stock Exchange website.

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		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	**Segment Revenue (Income)**		
	(net sale/income from each segment should be disclosed)		
1	Ship Building	51,574.69	51,574.69
2	Ship Repair	39,417.16	39,417.16
3	Unallocated	7,242.05	7,242.05
	Total Segment Revenue	98,233.90	98,233.90
	Less: Inter segment revenue	0.00	0.00
	Revenue from operations	98,233.90	98,233.90
2	**Segment Result**		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Ship Building	2,449.43	2,449.43
2	Ship Repair	13,501.66	13,501.66
3	Unallocated	4,244.99	4,244.99
	Total Profit before tax	20,196.08	20,196.08
	i. Finance cost	2,361.36	2,361.36
	ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
	Profit before tax	17,834.72	17,834.72
3	**(Segment Asset - Segment Liabilities)**		
	Segment Asset		

1	Ship Building	10,15,429.57	10,15,429.57
2	Ship Repair	3,52,483.40	3,52,483.40
3	Unallocated	97,126.29	97,126.29
	Total Segment Assets	14,65,039.26	14,65,039.26
	Un-allocable Assets	0.00	0.00
	Net Segment Assets	14,65,039.26	14,65,039.26
4	**Segment Liabilities**		
	Segment Liabilities		
1	Ship Building	6,32,718.86	6,32,718.86
2	Ship Repair	33,993.86	33,993.86
3	Unallocated	1,94,323.75	1,94,323.75
	Total Segment Liabilities	8,61,036.47	8,61,036.47
	Un-allocable Liabilities	0.00	0.00
	Net Segment Liabilities	8,61,036.47	8,61,036.47
	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.

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	01-04-2026	01-04-2026
	Date of end of reporting period	30-06-2026	30-06-2026
	Whether results are audited or unaudited	Unaudited	Unaudited
	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	(186.06)	(186.06)
2	Changes in fair value of FVTOCI equity instruments	0.00	0.00
	Total Amount of items that will not be reclassified to profit and loss	(186.06)	(186.06)
2	Income tax relating to items that will not be reclassified to profit or loss	(46.95)	(46.95)
3	**Amount of items that will be reclassified to profit and loss**		
1	Effective portion of gains/ (losses) on cash flow hedging instruments	1,710.15	1,710.15
	Total Amount of items that will be reclassified to profit and loss	1,710.15	1,710.15
4	Income tax relating to items that will be reclassified to profit or loss	430.65	430.65
5	Total Other comprehensive income	1,140.39	1,140.39

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 Standalone results	Yes

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. Babu A Kallivayalil & Co.	Yes	31-03-2029

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							