
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	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	28-01-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-01-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third 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	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date of board meeting	28-01-2026
Start time of board meeting	15:00:00
End date of board meeting	28-01-2026
End time of board meeting	18:30:00
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

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	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	1,35,040.99	3,53,759.17
	Other income	7,114.17	25,276.80
	Total income	1,42,155.16	3,79,035.97
	2 Expenses		
	(a) Cost of materials consumed	59,679.57	1,47,660.94
	(b) Purchases of stock-in-trade	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	259.87	156.57
	(d) Employee benefit expense	12,332.06	34,433.10
	(e) Finance costs	2,804.27	6,035.75
	(f) Depreciation, depletion and amortisation expense	3,291.73	9,780.02
	(g) Other Expenses		
	1 Sub contract and other direct expenses	29,169.38	79,477.85
	2 Other Expenses	13,618.20	35,198.85
	3 Provision for anticipated losses and expenditure	1,322.32	6,669.95
	Total other expenses	44,109.90	1,21,346.65
	Total expenses	1,22,477.40	3,19,413.03
	3 Total profit before exceptional items and tax	19,677.76	59,622.94
	4 Exceptional items	0.00	0.00
	5 Total profit before tax	19,677.76	59,622.94
	6 Tax expense		
	7 Current tax	4,514.65	12,188.93
	8 Deferred tax	695.89	3,431.19
	9 Total tax expenses	5,210.54	15,620.12
	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	14,467.22	44,002.82
	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	14,467.22	44,002.82
17	Other comprehensive income net of taxes	1,808.62	(10,032.67)
18	Total Comprehensive Income for the period	16,275.84	33,970.15
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	5.50	16.73
	Diluted earnings (loss) per share from continuing operations	5.50	16.73
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	5.50	16.73
	Diluted earnings (loss) per share from continuing and discontinued operations	5.50	16.73
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

<u>Textual Information(1)</u>	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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
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	1,01,311.67	2,21,107.23
2 Ship Repair	33,729.32	1,32,651.94
3 Unallocated	7,114.17	25,276.80
Total Segment Revenue	1,42,155.16	3,79,035.97
Less: Inter segment revenue	0.00	0.00
Revenue from operations	1,42,155.16	3,79,035.97
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1 Ship building	21,178.84	39,790.69
2 Ship Repair	5,218.44	39,762.68
3 Unallocated	(3,915.25)	(13,894.68)
Total Profit before tax	22,482.03	65,658.69
i. Finance cost	2,804.27	6,035.75
ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
Profit before tax	19,677.76	59,622.94
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1 Ship building	9,67,328.07	9,67,328.07
2 Ship Repair	3,86,892.30	3,86,892.30
3 Unallocated	92,988.33	92,988.33
Total Segment Assets	14,47,208.70	14,47,208.70
Un-allocable Assets	0.00	0.00
Net Segment Assets	14,47,208.70	14,47,208.70
4 Segment Liabilities		
Segment Liabilities		
1 Ship building	6,23,128.04	6,23,128.04
2 Ship Repair	42,361.04	42,361.04
3 Unallocated	2,06,237.90	2,06,237.90
Total Segment Liabilities	8,71,726.98	8,71,726.98
Un-allocable Liabilities	0.00	0.00
Net Segment Liabilities	8,71,726.98	8,71,726.98
Disclosure of notes on segments		<u>Textual Information(1)</u>

Text Block

<u>Textual Information(1)</u>	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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
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	73.04	301.48
Total Amount of items that will not be reclassified to profit and loss	73.04	301.48
2 Income tax relating to items that will not be reclassified to profit or loss	19.48	76.42
3 Amount of items that will be reclassified to profit and loss		
1 Effective portion of gains/ (losses) on cash flow hedging instruments	2,345.91	(13,725.68)
Total Amount of items that will be reclassified to profit and loss	2,345.91	(13,725.68)
4 Income tax relating to items that will be reclassified to profit or loss	590.85	(3,467.95)
5 Total Other comprehensive income	1,808.62	(10,032.67)

Audit qualification

Sr.	Details of Audit Qualification	Type of 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, audit qualification	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	
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Class of security	Equity	
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Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	28-01-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-01-2026	
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	Unaudited	
Segment Reporting	Multi segment	
Description of single segment		
Start date of board meeting	28-01-2026	
Start time of board meeting	15:00:00	
End date of board meeting	28-01-2026	
End time of board meeting	18:30:00	
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

<u>Textual Information(1)</u>	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.
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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		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
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	1,16,537.22	3,09,409.26
	Other income	7,339.28	25,513.09
	Total income	1,23,876.50	3,34,922.35
2 Expenses			
(a)	Cost of materials consumed	49,379.09	1,24,501.26
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(15.22)	(118.28)
(d)	Employee benefit expense	11,502.64	32,356.94
(e)	Finance costs	2,562.83	5,345.75
(f)	Depreciation, depletion and amortisation expense	2,807.55	8,330.91
(g) Other Expenses			
1	Sub contract and other direct expenses	26,068.31	70,487.05
2	Other Expenses	11,647.10	29,907.47
3	Provision for anticipated losses and expenditure	1,322.32	6,661.57
	Total other expenses	39,037.73	1,07,056.09
	Total expenses	1,05,274.62	2,77,472.67
3	Total profit before exceptional items and tax		
4	Exceptional items	0.00	0.00
5	Total profit before tax	18,601.88	57,449.68
6 Tax expense			
7	Current tax	4,514.65	12,188.93
8	Deferred tax	318.50	2,596.50
9	Total tax expenses	4,833.15	14,785.43
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		
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	13,768.73	42,664.25
17	Other comprehensive income net of taxes	1,363.78	(5,456.60)
18	Total Comprehensive Income for the period	15,132.51	37,207.65
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	5.23	16.22
	Diluted earnings (loss) per share from continuing operations	5.23	16.22
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	5.23	16.22
	Diluted earnings (loss) per share from continuing and discontinued operations	5.23	16.22
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

<u>Textual Information(1)</u>	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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
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	82,807.93	1,76,757.32
2 Ship Repair	33,729.29	1,32,651.94
3 Unallocated	7,339.28	25,513.09
Total Segment Revenue	1,23,876.50	3,34,922.35
Less: Inter segment revenue	0.00	0.00
Revenue from operations	1,23,876.50	3,34,922.35
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1 Ship Building	17,022.58	30,634.13
2 Ship Repair	5,218.44	39,762.68
3 Unallocated	(1,076.31)	(7,601.38)
Total Profit before tax	21,164.71	62,795.43
i. Finance cost	2,562.83	5,345.75
ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
Profit before tax	18,601.88	57,449.68
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1 Ship Building	9,13,484.32	9,13,484.32
2 Ship Repair	3,86,879.56	3,86,879.56
3 Unallocated	93,887.71	93,887.71
Total Segment Assets	13,94,251.59	13,94,251.59
Un-allocable Assets	0.00	0.00
Net Segment Assets	13,94,251.59	13,94,251.59
4 Segment Liabilities		
Segment Liabilities		
1 Ship Building	5,95,476.12	5,95,476.12
2 Ship Repair	42,335.78	42,335.78
3 Unallocated	1,74,609.40	1,74,609.40
Total Segment Liabilities	8,12,421.30	8,12,421.30
Un-allocable Liabilities	0.00	0.00
Net Segment Liabilities	8,12,421.30	8,12,421.30
Disclosure of notes on segments		<u>Textual Information(1)</u>

Text Block

<u>Textual Information(1)</u>	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	01-10- 2025	01-04- 2025
Date of end of reporting period	31-12- 2025	31-12- 2025
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 Remeasurements of defined employee benefit obligations	87.61	338.14
Total Amount of items that will not be reclassified to profit and loss	87.61	338.14
2 Income tax relating to items that will not be reclassified to profit or loss	22.05	85.05
3 Amount of items that will be reclassified to profit and loss		
1 Effective portion of gains/(losses) on cash flow hedging instruments	1,734.64	(7,630.22)
Total Amount of items that will be reclassified to profit and loss	1,734.64	(7,630.22)
4 Income tax relating to items that will be reclassified to profit or loss	436.42	(1,920.53)
5 Total Other comprehensive income	1,363.78	(5,456.60)

Audit qualification

Sr.	Details of Audit Qualification	Type of 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, audit qualification	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. No	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Deviation/Variation for the quarter according to applicable object	Amount of Variation if any	Remarks if any
No records available								