

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	15-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	08-05-2026
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	Multi segment
Description of single segment	
Start date of board meeting	15-05-2026
Start time of board meeting	15:00:00
End date of board meeting	15-05-2026
End time of board meeting	17:45:00
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	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	01-01-2026	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	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	1,48,427.81	5,02,186.95
Other income	15,705.61	40,982.42
Total income	1,64,133.42	5,43,169.37
2 Expenses		
(a) Cost of materials consumed	71,920.72	2,19,581.67
(b) Purchases of stock-in-trade	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	564.92	721.49
(d) Employee benefit expense	12,803.50	47,236.62
(e) Finance costs	3,224.57	9,237.61
(f) Depreciation, depletion and amortisation expense	3,199.27	12,979.33
(g) Other Expenses		
1 Sub contract and other direct expenses	26,846.36	1,06,324.14
2 Other expenses	7,479.33	42,678.17
3 Provision for anticipated losses and expenditure	(2,163.03)	4,506.92
Total other expenses	32,162.66	1,53,509.23
Total expenses	1,23,875.64	4,43,265.95
3 Total profit before exceptional items and tax	40,257.78	99,903.42
4 Exceptional items	0.00	0.00
Total profit before tax	40,257.78	99,903.42
6 Tax expense		
7 Current tax	(5,286.46)	6,902.47
8 Deferred tax	17,895.80	21,327.00
Total tax expenses	12,609.34	28,229.47
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	27,648.44	71,673.95
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
Total profit (loss) for period	27,648.44	71,673.95
17 Other comprehensive income net of taxes	(10,180.69)	(16,701.95)

18	Total Comprehensive Income for the period	17,467.75	54,972.00
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	27,648.44	71,673.95
	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	17,467.75	54,972.00
	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		5,74,121.68
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	10.51	27.24
	Diluted earnings (loss) per share from continuing operations	10.51	27.24
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	10.51	27.24
	Diluted earnings (loss) per share from continuing and discontinued operations	10.51	27.24
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	01-01-2026	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
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
1 Ship building	1,15,449.27	3,36,556.50
2 Ship Repair	32,978.51	1,65,630.45
3 Unallocated	15,705.63	40,982.42
Total Segment Revenue	1,64,133.41	5,43,169.37
Less: Inter segment revenue	0.00	0.00
Revenue from operations	1,64,133.41	5,43,169.37
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1 Ship building	27,504.72	67,295.41
2 Ship Repair	3,178.53	42,941.22
3 Unallocated	12,799.07	(1,095.60)
Total Profit before tax	43,482.32	1,09,141.03
i. Finance cost	3,224.57	9,237.61
ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
Profit before tax	40,257.75	99,903.42
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1 Ship building	10,35,330.55	10,35,330.55
2 Ship Repair	3,68,949.75	3,68,949.75
3 Unallocated	48,784.80	48,784.80
Total Segment Assets	14,53,065.10	14,53,065.10
Un-allocable Assets	0.00	0.00
Net Segment Assets	14,53,065.10	14,53,065.10
4 Segment Liabilities		
Segment Liabilities		
1 Ship building	6,14,645.13	6,14,645.13
2 Ship Repair	40,322.53	40,322.53
3 Unallocated	2,10,821.72	2,10,821.72
Total Segment Liabilities	8,65,789.38	8,65,789.38
Un-allocable Liabilities	0.00	0.00
Net Segment Liabilities	8,65,789.38	8,65,789.38
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	01-01-2026	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
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Remeasurements of defined employee benefit obligations	(658.81)	(357.34)
2 Changes in fair value of FVTOCI equity instruments	3.23	3.23
Total Amount of items that will not be reclassified to profit and loss	(655.58)	(354.11)
2 Income tax relating to items that will not be reclassified to profit or loss	(83.93)	(89.00)
3 Amount of items that will be reclassified to profit and loss		
1 Effective portion of gains/ (losses) on cash flow hedging instruments	(8,259.73)	(21,985.41)
Total Amount of items that will be reclassified to profit and loss	(8,259.73)	(21,985.41)
4 Income tax relating to items that will be reclassified to profit or loss	1,349.31	(5,548.57)
5 Total Other comprehensive income	(10,180.69)	(16,701.95)

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
Assets	
1 Non-current assets	
Property, plant and equipment	3,15,643.54
Capital work-in-progress	58,611.36
Investment property	0.00
Goodwill	0.00
Other intangible assets	724.61
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	11,300.18
Trade receivables, non-current	0.00
Loans, non-current	625.01
Other non-current financial assets	
1 Other Financial Assets	190.01
Total of other non-current financial assets	190.01
Total non-current financial assets	12,115.20
Deferred tax assets (net)	0.00
Other non-current assets	
1 Income tax assets (net)	2,946.83
2 Other non-current assets	795.61
Total of other non-current assets	3,742.44
Total non-current assets	3,90,905.21
2 Current assets	
Inventories	2,28,836.29
Current financial asset	
Current investments	0.00
Trade receivables, current	42,321.88
Cash and cash equivalents	10,538.70
Bank balance other than cash and cash equivalents	2,30,055.39
Loans, current	163.99
Other current financial assets	
1 Other financial assets	10,616.87
Total of Other current financial assets	10,616.87
Total current financial assets	2,93,696.83
Current tax assets (net)	10,346.67
Other current assets	
1 Other current assets	5,27,810.60
Total of other current assets	5,27,810.60
Total current assets	10,60,690.39
3 Non-current assets classified as held for sale	1,469.50
4 Regulatory deferral account debit balances and related deferred tax Assets	0.00
Total assets	14,53,065.10
Equity and liabilities	

1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	13,154.04
	Other equity	5,74,121.68
	Total equity attributable to owners of parent	5,87,275.72
	Non controlling interest	0.00
	Total equity	5,87,275.72
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	
1	Lease Liabilities	53,599.92
2	Other Financial Liabilities	21.81
	Total of other non-current financial liabilities	53,621.73
	Total non-current financial liabilities	55,923.93
	Provisions, non-current	5,466.48
	Deferred tax liabilities (net)	5,339.38
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	
1	Other non-current liabilities	940.71
	Total of other non-current liabilities	940.71
	Total non-current liabilities	67,670.50
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	1,07,583.59
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	11,364.74
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	84,877.88
	Total Trade payable	96,242.62
	Other current financial liabilities	
1	Lease Liabilities	3,689.62
2	Other financial liabilities	36,610.23
	Total of other current financial liabilities	40,299.85
	Total current financial liabilities	2,44,126.06
	Other current liabilities	
1	Other current liabilities	4,95,874.04
	Total of other current liabilities	4,95,874.04
	Provisions, current	58,118.78
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	Total current liabilities	7,98,118.88
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	8,65,789.38
	Total equity and liabilities	14,53,065.10
	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	01-04-2025
Date of end of reporting period	31-03-2026
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	99,903.42
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	9,237.61
Adjustments for decrease (increase) in inventories	(39,227.76)
Adjustments for decrease (increase) in trade receivables, current	(1,30,034.63)
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	(21,205.41)
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	12,979.33
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	0.00
Adjustments for provisions, non-current	(16,474.66)
Adjustments for other financial liabilities, current	0.00
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	(9,282.18)
Adjustments for dividend income	148.87
Adjustments for interest income	16,720.55
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	112.54
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	492.62
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	(2,10,271.96)

	Net cash flows from (used in) operations	(1,10,368.54)
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	13,039.47
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	(1,23,408.01)
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	33.64
	Purchase of property, plant and equipment	7,003.49
	Proceeds from sales of investment property	0.00
	Purchase of investment property	11,148.00
	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	148.87
	Interest received	18,834.71
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	31,845.74
	Net cash flows from (used in) investing activities	32,711.47
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	4,06,957.90
	Repayments of borrowings	3,03,973.43
	Payments of lease liabilities	3,567.97
	Dividends paid	25,650.38
	Interest paid	4,198.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	69,568.12
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(21,128.42)
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	(21,128.42)
	Cash and cash equivalents cash flow statement at beginning of period	31,667.12
	Cash and cash equivalents cash flow statement at end of period	10,538.70

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		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	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	15-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	08-05-2026
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	15-05-2026
Start time of board meeting	15:00:00
End date of board meeting	15-05-2026
End time of board meeting	17:45:00
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	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(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)?	No
(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?	Yes
Latest Date on which RPT policy is updated	27-03-2026
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?	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 doesnot 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	01-01-2026	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	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	1,21,359.83	4,30,769.07
	Other income	14,944.14	40,457.20
	Total income	1,36,303.97	4,71,226.27
2	Expenses		
	(a) Cost of materials consumed	59,516.89	1,84,018.15
	(b) Purchases of stock-in-trade	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	194.53	76.26
	(d) Employee benefit expense	12,167.57	44,524.52
	(e) Finance costs	2,970.29	8,316.03
	(f) Depreciation, depletion and amortisation expense	2,752.29	11,083.22
	(g) Other Expenses		
	1 Sub contract and other direct expenses	23,587.84	94,074.86
	2 Other Expenses	6,938.83	36,846.33
	3 Provision for anticipated losses and expenditure	(3,014.47)	3,647.09
	Total other expenses	27,512.20	1,34,568.28
	Total expenses	1,05,113.77	3,82,586.46
3	Total profit before exceptional items and tax	31,190.20	88,639.81
4	Exceptional items	0.00	0.00
5	Total profit before tax	31,190.20	88,639.81
6	Tax expense		
	7 Current tax	(5,286.46)	6,902.47
	8 Deferred tax	14,836.50	17,433.00
	Total tax expenses	9,550.04	24,335.47
	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	21,640.16	64,304.34
	12 Profit (loss) from discontinued operations before tax	0.00	0.00
	13 Tax expense of discontinued operations	0.00	0.00
	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
	Total profit (loss) for period	21,640.16	64,304.34
	17 Other comprehensive income net of taxes	(8,491.11)	(10,436.30)
18	Total Comprehensive Income for the period	13,149.05	53,868.04
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		5,76,128.80
23	Earnings per share		
	i Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	8.23	24.44
	Diluted earnings (loss) per share from continuing operations	8.23	24.44
	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	8.23	24.44

	Diluted earnings (loss) per share from continuing and discontinued operations	8.23	24.44
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	01-01-2026	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	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
1 Ship building	88,381.30	2,65,138.62
2 Ship Repair	32,978.53	1,65,630.45
3 Unallocated	14,944.14	40,457.20
Total Segment Revenue	1,36,303.97	4,71,226.27
Less: Inter segment revenue	0.00	0.00
Revenue from operations	1,36,303.97	4,71,226.27
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1 Ship building	16,902.66	47,536.79
2 Ship Repair	3,178.53	42,941.22
3 Unallocated	14,079.30	6,477.83
Total Profit before tax	34,160.49	96,955.84
i. Finance cost	2,970.29	8,316.03
ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
Profit before tax	31,190.20	88,639.81
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1 Ship building	9,81,929.73	9,81,929.73
2 Ship Repair	3,68,919.83	3,68,919.83
3 Unallocated	57,957.92	57,957.92
Total Segment Assets	14,08,807.48	14,08,807.48
Un-allocable Assets	0.00	0.00
Net Segment Assets	14,08,807.48	14,08,807.48
4 Segment Liabilities		
Segment Liabilities		
1 Ship building	5,99,776.60	5,99,776.60
2 Ship Repair	40,339.61	40,339.61
3 Unallocated	1,79,408.43	1,79,408.43
Total Segment Liabilities	8,19,524.64	8,19,524.64
Un-allocable Liabilities	0.00	0.00
Net Segment Liabilities	8,19,524.64	8,19,524.64
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	01-01-2026	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	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	(661.64)	(323.51)
2 Changes in fair value of FVTOCI equity instruments	3.23	3.23
Total Amount of items that will not be reclassified to profit and loss	(658.41)	(320.28)
2 Income tax relating to items that will not be reclassified to profit or loss	(85.05)	(81.49)
3 Amount of items that will be reclassified to profit and loss		
1 Effective portion of gains/(losses) on cash flow hedging instruments	(5,997.22)	(13,627.44)
Total Amount of items that will be reclassified to profit and loss	(5,997.22)	(13,627.44)
4 Income tax relating to items that will be reclassified to profit or loss	1,920.53	(3,429.93)
5 Total Other comprehensive income	(8,491.11)	(10,436.30)

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	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	2,91,868.86
Capital work-in-progress	58,349.16
Investment property	0.00
Goodwill	0.00
Other intangible assets	608.04
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	47,481.87
Trade receivables, non-current	0.00
Loans, non-current	1,124.98
Other non-current financial assets	
1 Other Financial Assets	183.15
Total of other non-current financial assets	183.15
Total non-current financial assets	48,790.00
Deferred tax assets (net)	0.00
Other non-current assets	
1 Income Tax Assets (net)	2,946.83
2 Other non-current assets	1,176.94
Total of other non-current assets	4,123.77
Total non-current assets	4,03,807.89
2 Current assets	
Inventories	2,14,233.63
Current financial asset	
Current investments	0.00
Trade receivables, current	41,166.30
Cash and cash equivalents	678.55
Bank balance other than cash and cash equivalents	2,27,024.39
Loans, current	163.99
Other current financial assets	
1 Other financial assets	5,978.07
Total of Other current financial assets	5,978.07
Total current financial assets	2,75,011.30
Current tax assets (net)	10,230.22
Other current assets	
1 Other current assets	5,04,054.94
Total of other current assets	5,04,054.94
Total current assets	10,03,530.09
3 Non-current assets classified as held for sale	1,469.50
4 Regulatory deferral account debit balances and related deferred tax Assets	0.00
Total assets	14,08,807.48
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	13,154.04
Other equity	5,76,128.80
Total equity attributable to owners of parent	5,89,282.84
Non controlling interest	
Total equity	5,89,282.84
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	
1 Lease Liabilities	52,386.32

	Total of other non-current financial liabilities	52,386.32
	Total non-current financial liabilities	54,688.52
	Provisions, non-current	5,294.64
	Deferred tax liabilities (net)	6,625.64
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	
1	Other non-current liabilities	940.12
	Total of other non-current liabilities	940.12
	Total non-current liabilities	67,548.92
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	99,246.59
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	10,520.16
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	79,939.28
	Total Trade payable	90,459.44
	Other current financial liabilities	
1	Lease Liabilities	3,527.25
2	Other financial liabilities	28,638.54
	Total of other current financial liabilities	32,165.79
	Total current financial liabilities	2,21,871.82
	Other current liabilities	
1	Other current liabilities	4,68,510.53
	Total of other current liabilities	4,68,510.53
	Provisions, current	61,593.37
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	Total current liabilities	7,51,975.72
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	8,19,524.64
	Total equity and liabilities	14,08,807.48
	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)

	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	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	88,639.81
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	8,316.03
Adjustments for decrease (increase) in inventories	(38,137.21)
Adjustments for decrease (increase) in trade receivables, current	(1,19,961.09)
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	(20,759.46)
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	11,083.22
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	(17,332.88)
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	0.00
Adjustments for dividend income	497.41
Adjustments for interest income	16,496.17
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	112.54
Other adjustments to reconcile profit (loss)	(7,188.92)
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)	(2,00,861.35)
Net cash flows from (used in) operations	(1,12,221.54)
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	13,062.36
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) operating activities	(1,25,283.90)
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	33.64
Purchase of property, plant and equipment	5,565.58
Proceeds from sales of investment property	0.00
Purchase of investment property	11,148.00
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	500.00
	Cash receipts from repayment of advances and loans made to other parties	513.22
	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	148.87
	Interest received	18,573.72
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	26,161.60
	Net cash flows from (used in) investing activities	28,217.47
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	4,02,861.60
	Repayments of borrowings	3,03,615.01
	Payments of lease liabilities	3,461.47
	Dividends paid	25,650.38
	Interest paid	3,473.13
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	66,661.61
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(30,404.82)
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	(30,404.82)
	Cash and cash equivalents cash flow statement at beginning of period	31,083.37
	Cash and cash equivalents cash flow statement at end of period	678.55

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		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							

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

Amount in (Lakhs)

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		Additional relates entity/subsidiary	In case any incurred to corporat
	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	Dr. Harikrishnan S	KMP	Advance		0.50	Nil				0.18	0.50	0.20		
2	Cochin Shipyard Limited	Dr. Harikrishnan S	KMP	Advance		0.50	Nil				0.48	0.50	0.20		
3	Cochin Shipyard Limited	Shri Rajesh Gopalakrishnan	KMP	Any other transaction	Conveyance Loan repaid	5.02	Nil				0.44	5.02	4.58		
4	Cochin Shipyard Limited	Shri Rajesh Gopalakrishnan	KMP	Advance		0.08	Nil				0.08	0.08	0.00		
5	Cochin Shipyard Limited	Shri Syamkamal N	KMP	Advance		0.58	Nil				0.38	0.58	0.20		
6	Cochin Shipyard Limited	Hooghly Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	Dividend accrued on preference shares	1,629.01	Nil				174.26	1,454.73	1,629.01		
7	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		
8	Cochin Shipyard Limited	Hooghly Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	Interest earned on NCD	95.06	Nil				95.06	14.63	98.72		
9	Cochin Shipyard Limited	Hooghly Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	Trade Payable outstanding net of advance	1,891.47	Nil				1,063.67	827.80	1,891.47		
10	Cochin Shipyard Limited	Hooghly Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	Manpower, subcontract & SAP services-incurred	75.01	Nil				43.62	84.14	75.01		
11	Cochin Shipyard Limited	Hooghly Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	Manpower, subcontract & SAP services-received	75.01	Nil				52.75	84.14	75.01		
12	Cochin Shipyard Limited	Udupi Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	Interest accrued on NCD	58.51	Nil				58.51	47.23	18.64		
13	Cochin Shipyard Limited	Udupi Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	Interest accrued on Loans	15.35	Nil				15.35	0.00	0.00		
14	Cochin Shipyard Limited	Udupi Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	Manpower services & SAP services	69.02	Nil				69.02	51.57	21.34		
15	Cochin Shipyard Limited	Udupi Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	Trade Payable	1.10	Nil				0.00	1.10	1.10		
16	Cochin Shipyard Limited	Udupi Cochin Shipyard Limited	Wholly owned subsidiary	Loan		500.00	Nil				500.00	0.00	500.00		
17	Cochin Shipyard Limited	Udupi Cochin Shipyard Limited	Wholly owned subsidiary	Advance		1,762.60	Nil				861.23	901.37	1,762.60		

												Additional related 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 incurred to corporate
	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.)
18	Cochin Shipyard Limited	Hooghly Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	CSR related payment to Hooghly-CSL	0.40	Nil			0.40	0.00	0.00	
19	Cochin Shipyard Limited	Udupi Cochin Shipyard Limited	Wholly owned subsidiary	Any other transaction	CSR related payment from Udupi-CSL	0.10	Nil			0.10	0.00	0.00	
Total value of transaction during the reporting period										3,019.62			

Text Block

Textual Information(1)	Advance provided to the whole-time director as per the Company Policy applicable to all employees.
Textual Information(2)	Repayment of advance provided to the whole-time director as per the Company Policy applicable to all employees.
Textual Information(3)	Repayment of Conveyance Loan for purchase of car provided to the whole-time director as per the Company Policy applicable to all employees. Interest rate as per SBI rates. Presently 9.2%.
Textual Information(4)	Repayment of advance provided to the whole-time director as per the Company Policy applicable to all employees.
Textual Information(5)	Repayment of advance provided to the Co. Secy. as per the Company Policy applicable to all employees.
Textual Information(6)	Loan given to Udupi Cochin Shipyard Limited
Textual Information(7)	Advance paid to Udupi Cochin Shipyard Limited for ship building

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							