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	10-11-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second 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	10-11-2026
Start time of board meeting	11:30:00
End date of board meeting	10-11-2026
End time of board meeting	13:00:00
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	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		01-07-2026	01-04-2026
Date of end of reporting period		30-09-2026	30-09-2026
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	1,24,919.09	2,34,340.52
	Other income	8,262.08	14,965.70
	Total income	1,33,181.17	2,49,306.22
2	**Expenses**		
(a)	Cost of materials consumed	68,277.78	1,13,603.71
(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	12,790.19	25,497.12
(e)	Finance costs	2,651.59	5,187.41
(f)	Depreciation, depletion and amortisation expense	3,195.07	6,432.19
(g)	**Other Expenses**		
1	Sub contract and other direct expenes	27,580.30	50,358.71
2	Provision for anticipated losses and expenditure	840.60	2,022.84
3	Other Expenses	10,336.05	18,446.02
	Total other expenses	38,756.95	70,827.57
	Total expenses	1,25,671.58	2,21,548.00
3	**Total profit before exceptional items and tax**	7,509.59	27,758.22
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	7,509.59	27,758.22
6	**Tax expense**		

7	Current tax	3,175.84	6,323.25
8	Deferred tax	(1,044.92)	910.94
9	**Total tax expenses**	2,130.92	7,234.19
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**	5,378.67	20,524.03
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	(1.59)	(1.59)
16	**Total profit (loss) for period**	5,377.08	20,522.44
17	Other comprehensive income net of taxes	1,354.57	3,193.96
18	**Total Comprehensive Income for the period**	6,731.65	23,716.40
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent	5,377.08	20,522.44
	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	6,731.65	23,716.40
	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	2.04	7.80
	Diluted earnings (loss) per share from continuing operations	2.04	7.80
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	2.04	7.80
	Diluted earnings (loss) per share from continuing and discontinued operations	2.04	7.80

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		01-07-2026	01-04-2026
Date of end of reporting period		30-09-2026	30-09-2026
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	78,314.42	1,48,318.69
2	Ship Repair	46,604.67	86,021.83
3	Unallocated	8,262.08	14,965.70
	Total Segment Revenue	1,33,181.17	2,49,306.22
	Less: Inter segment revenue	0.00	0.00
	Revenue from operations	1,33,181.17	2,49,306.22
2	**Segment Result**		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Ship building	(608.19)	5,780.61
2	Ship Repair	14,334.49	27,836.15
3	Unallocated	(3,566.70)	(672.72)
	Total Profit before tax	10,159.60	32,944.04
	i. Finance cost	2,651.59	5,187.41
	ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
	Profit before tax	7,508.01	27,756.63
3	**(Segment Asset - Segment Liabilities)**		
	Segment Asset		
1	Ship building	11,26,696.12	11,26,696.12
2	Ship Repair	4,10,328.64	4,10,328.64
3	Unallocated	58,525.29	58,525.29
	Total Segment Assets	15,95,550.05	15,95,550.05
	Un-allocable Assets	0.00	0.00
	Net Segment Assets	15,95,550.05	15,95,550.05

4	**Segment Liabilities**		
	Segment Liabilities		
1	Ship building	6,52,823.77	6,52,823.77
2	Ship Repair	20,770.10	20,770.10
3	Unallocated	3,14,910.27	3,14,910.27
	Total Segment Liabilities	9,88,504.14	9,88,504.14
	Un-allocable Liabilities	0.00	0.00
	Net Segment Liabilities	9,88,504.14	9,88,504.14
	Disclosure of notes on segments		

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	01-07-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	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	20.21	(188.45)
	Total Amount of items that will not be reclassified to profit and loss	20.21	(188.45)
2	Income tax relating to items that will not be reclassified to profit or loss	5.30	(47.09)
3	**Amount of items that will be reclassified to profit and loss**		
1	Effective portion of gains/ (losses) on cash flow hedging instruments	1,782.14	4,485.02
	Total Amount of items that will be reclassified to profit and loss	1,782.14	4,485.02
4	Income tax relating to items that will be reclassified to profit or loss	442.48	1,149.70
5	Total Other comprehensive income	1,354.57	3,193.96

Statement of Asset and Liabilities

Amount in (Lakhs)

	Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026
Date of end of reporting period		30-09-2026
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	3,12,064.43
	Capital work-in-progress	62,066.52
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	573.20
	Intangible assets under development	68.06
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	358.41
	Non-current financial assets	
	Non-current investments	11,867.58
	Trade receivables, non-current	0.00
	Loans, non-current	653.64
	Other non-current financial assets	
1	Other Financial Assets	416.67
	Total of other non-current financial assets	416.67
	Total non-current financial assets	12,937.89
	Deferred tax assets (net)	
	Other non-current assets	
1	Income tax Assets (net)	2,946.83
2	Other Non-current Assets	35,671.78
	Total of other non-current assets	38,618.61
	Total non-current assets	4,26,687.12
2	**Current assets**	
	Inventories	2,38,024.94

	Current financial asset	
	Current investments	0.00
	Trade receivables, current	77,570.03
	Cash and cash equivalents	16,688.17
	Bank balance other than cash and cash equivalents	1,84,651.96
	Loans, current	196.00
	Other current financial assets	
1	Other Financial Assets	14,075.05
	Total of Other current financial assets	14,075.05
	Total current financial assets	2,93,181.21
	Current tax assets (net)	15,712.98
	Other current assets	
1	Other Current Assets	6,20,474.30
	Total of other current assets	6,20,474.30
	Total current assets	11,67,393.43
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	15,95,550.05
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	13,154.04
	Other equity	5,93,891.87
	Total equity attributable to owners of parent	6,07,045.91
	Non controlling interest	
	Total equity	6,07,045.91
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	37,142.76
	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	53,515.55
2	Other Financial Liabilities	22.51

	Total of other non-current financial liabilities	53,538.06
	Total non-current financial liabilities	90,680.82
	Provisions, non-current	5,510.71
	Deferred tax liabilities (net)	6,604.12
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	
1	Other Non Current Liabilities	1,115.12
	Total of other non-current liabilities	1,115.12
	Total non-current liabilities	1,03,910.77
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	1,41,215.72
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	12,795.50
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	57,041.92
	Total Trade payable	69,837.42
	Other current financial liabilities	
1	Lease Liabilities	3,899.55
2	Other Financial Liabilities	29,218.65
	Total of other current financial liabilities	33,118.20
	Total current financial liabilities	2,44,171.34
	Other current liabilities	
1	Other Current Liabilities	5,85,807.82
	Total of other current liabilities	5,85,807.82
	Provisions, current	54,614.21
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	Total current liabilities	8,84,593.37
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	9,88,504.14
	Total equity and liabilites	15,95,550.05
	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.

Cash flow statement indirect

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026
Date of end of reporting period		30-09-2026
Whether results are audited or unaudited		Unaudited
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	27,758.22
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	5,187.41
	Adjustments for decrease (increase) in inventories	(9,349.90)
	Adjustments for decrease (increase) in trade receivables, current	(1,42,635.92)
	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	71,532.08
	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	6,432.19
	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	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	(3,822.68)

	Adjustments for dividend income	17.52
	Adjustments for interest income	7,420.07
	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	(34.28)
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	(750.79)
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	(80,879.48)
	Net cash flows from (used in) operations	(53,121.26)
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	10,415.80
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	(63,537.06)
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	135.91
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	360.00
	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	80.53
	Purchase of property, plant and equipment	2,327.54
	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	17.52
	Interest received	4,824.01
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	8,438.58
	Net cash flows from (used in) investing activities	10,537.19
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	3,60,600.51
	Repayments of borrowings	2,92,478.31
	Payments of lease liabilities	2,509.51
	Dividends paid	3,946.21
	Interest paid	2,767.09
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	249.95
	Net cash flows from (used in) financing activities	59,149.34
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	6,149.47
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	6,149.47
	Cash and cash equivalents cash flow statement at beginning of period	10,538.70
	Cash and cash equivalents cash flow statement at end of period	16,688.17

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	10-11-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second 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	10-11-2026
Start time of board meeting	11:30:00
End date of board meeting	10-11-2026
End time of board meeting	13:00:00
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	Not applicable
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	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?	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		01-07-2026	01-04-2026
Date of end of reporting period		30-09-2026	30-09-2026
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	1,07,378.86	1,98,370.71
	Other income	8,352.70	15,594.75
	Total income	1,15,731.56	2,13,965.46
2	**Expenses**		
(a)	Cost of materials consumed	58,343.53	93,774.36
(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	11,889.88	23,701.78
(e)	Finance costs	2,432.37	4,793.73
(f)	Depreciation, depletion and amortisation expense	2,756.74	5,561.99
(g)	**Other Expenses**		
1	Sub contract and other direct expenes	24,264.81	43,462.82
2	Provision for anticipated losses and expenditure	488.42	1,581.76
3	Other Expenses	9,155.43	16,853.92
	Total other expenses	33,908.66	61,898.50
	Total expenses	1,09,331.18	1,89,730.36
3	**Total profit before exceptional items and tax**	6,400.38	24,235.10
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	6,400.38	24,235.10
6	**Tax expense**		

7	Current tax	2,256.86	5,196.76
8	Deferred tax	(590.75)	724.50
9	**Total tax expenses**	1,666.11	5,921.26
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**	4,734.27	18,313.84
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**	4,734.27	18,313.84
17	Other comprehensive income net of taxes	1,085.76	2,226.15
18	**Total Comprehensive Income for the period**	5,820.03	20,539.99
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	1.80	6.96
	Diluted earnings (loss) per share from continuing operations	1.80	6.96
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	1.80	6.96
	Diluted earnings (loss) per share from continuing and discontinued operations	1.80	6.96

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		01-07-2026	01-04-2026
Date of end of reporting period		30-09-2026	30-09-2026
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	60,699.76	1,12,274.45
2	Ship Repair	46,679.10	86,096.26
3	Unallocated	8,352.70	15,594.75
	Total Segment Revenue	1,15,731.56	2,13,965.46
	Less: Inter segment revenue	0.00	0.00
	Revenue from operations	1,15,731.56	2,13,965.46
2	**Segment Result**		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Ship building	(4,641.90)	(2,192.47)
2	Ship Repair	14,408.92	27,910.58
3	Unallocated	(934.27)	3,310.72
	Total Profit before tax	8,832.75	29,028.83
	i. Finance cost	2,432.37	4,793.73
	ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
	Profit before tax	6,400.38	24,235.10
3	**(Segment Asset - Segment Liabilities)**		
	Segment Asset		
1	Ship building	10,72,101.48	10,72,101.48
2	Ship Repair	4,10,298.78	4,10,298.78
3	Unallocated	59,863.00	59,863.00
	Total Segment Assets	15,42,263.26	15,42,263.26
	Un-allocable Assets	0.00	0.00
	Net Segment Assets	15,42,263.26	15,42,263.26

4	**Segment Liabilities**		
	Segment Liabilities		
1	Ship building	6,42,687.28	6,42,687.28
2	Ship Repair	20,753.02	20,753.02
3	Unallocated	2,72,946.36	2,72,946.36
	Total Segment Liabilities	9,36,386.66	9,36,386.66
	Un-allocable Liabilities	0.00	0.00
	Net Segment Liabilities	9,36,386.66	9,36,386.66
	Disclosure of notes on segments		

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	01-07-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	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	Remeasurements of defined employee benefit obligations	8.07	(177.99)
	Total Amount of items that will not be reclassified to profit and loss	8.07	(177.99)
2	Income tax relating to items that will not be reclassified to profit or loss	2.00	(44.95)
3	**Amount of items that will be reclassified to profit and loss**		
1	Effective portion of gains/ (losses) on cash flow hedging instruments	1,442.81	3,152.96
	Total Amount of items that will be reclassified to profit and loss	1,442.81	3,152.96
4	Income tax relating to items that will be reclassified to profit or loss	363.12	793.77
5	Total Other comprehensive income	1,085.76	2,226.15

Statement of Asset and Liabilities

Amount in (Lakhs)

	Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026
Date of end of reporting period		30-09-2026
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	2,88,917.82
	Capital work-in-progress	61,762.24
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	501.23
	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	48,535.37
	Trade receivables, non-current	0.00
	Loans, non-current	1,167.69
	Other non-current financial assets	
1	Other Financial Assets	409.50
	Total of other non-current financial assets	409.50
	Total non-current financial assets	50,112.56
	Deferred tax assets (net)	
	Other non-current assets	
1	Income tax Assets (net)	2,946.83
2	Other Non-current Assets	36,039.53
	Total of other non-current assets	38,986.36
	Total non-current assets	4,40,348.27
2	**Current assets**	
	Inventories	2,23,718.72

	Current financial asset	
	Current investments	0.00
	Trade receivables, current	72,993.96
	Cash and cash equivalents	4,750.17
	Bank balance other than cash and cash equivalents	1,78,045.01
	Loans, current	196.00
	Other current financial assets	
1	Other Financial Assets	9,978.27
	Total of Other current financial assets	9,978.27
	Total current financial assets	2,65,963.41
	Current tax assets (net)	15,617.23
	Other current assets	
1	Other Current Assets	5,95,146.13
	Total of other current assets	5,95,146.13
	Total current assets	11,00,445.49
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	15,42,263.26
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	13,154.04
	Other equity	5,92,722.56
	Total equity attributable to owners of parent	6,05,876.60
	Non controlling interest	
	Total equity	6,05,876.60
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	37,142.76
	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	52,301.95
	Total of other non-current financial liabilities	52,301.95

	Total non-current financial liabilities	89,444.71
	Provisions, non-current	5,450.74
	Deferred tax liabilities (net)	7,350.14
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	
1	Other Non Current Liabilities	1,115.12
	Total of other non-current liabilities	1,115.12
	Total non-current liabilities	1,03,360.71
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	1,28,566.78
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	11,061.49
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	51,558.29
	Total Trade payable	62,619.78
	Other current financial liabilities	
1	Lease Liabilities	3,698.57
2	Other Financial Liabilities	24,346.90
	Total of other current financial liabilities	28,045.47
	Total current financial liabilities	2,19,232.03
	Other current liabilities	
1	Other Current Liabilities	5,55,819.59
	Total of other current liabilities	5,55,819.59
	Provisions, current	57,974.33
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	Total current liabilities	8,33,025.95
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	9,36,386.66
	Total equity and liabilites	15,42,263.26
	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.

Cash flow statement indirect

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026
Date of end of reporting period		30-09-2026
Whether results are audited or unaudited		Unaudited
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	24,235.10
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	4,793.73
	Adjustments for decrease (increase) in inventories	(9,627.43)
	Adjustments for decrease (increase) in trade receivables, current	(1,37,124.66)
	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	67,221.37
	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	5,561.99
	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	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	(2,569.94)

	Adjustments for dividend income	200.62
	Adjustments for interest income	7,098.87
	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	(34.28)
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	(1,210.78)
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	(80,289.49)
	Net cash flows from (used in) operations	(56,054.39)
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	9,310.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	(65,364.39)
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	135.91
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	360.00
	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	80.55
	Purchase of property, plant and equipment	2,130.06
	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	17.52
	Interest received	4,672.36
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	12,060.36
	Net cash flows from (used in) investing activities	14,204.82
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	3,56,288.56
	Repayments of borrowings	2,92,478.31
	Payments of lease liabilities	2,468.67
	Dividends paid	3,946.21
	Interest paid	2,414.13
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	249.95
	Net cash flows from (used in) financing activities	55,231.19
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	4,071.62
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	4,071.62
	Cash and cash equivalents cash flow statement at beginning of period	678.55
	Cash and cash equivalents cash flow statement at end of period	4,750.17

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)

														Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.										
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 financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments					
	Name	PAN	Name	PAN	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.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	Cochin Shipyard Limited		Dr. Harikrishnan S		KMP	Advance		0.5	Nil			0.5	0.2	0.45					Advance	0.00%	12	Unsecured	N.A.	Advance provided to the whole-time director as per the Company Policy applicable to all employees.
2	Cochin Shipyard Limited		Dr. Harikrishnan S		KMP	Advance		0.5	Nil			0.25	0.2	0.45					Advance	0.00%	12	Unsecured	N.A.	Repayment of advance provided to the whole-time director as per the Company Policy applicable to all employees.
3	Cochin Shipyard Limited		Shri Rajesh Gopalakrishnan		KMP	Any other transaction	Conveyance Loan repaid	4.58	Nil			0.43	4.58	4.15					Loan	9.20%	120	Unsecured	Purchase of car	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%.
4	Cochin Shipyard Limited		Shri Syamkamal N		KMP	Advance		0.65	Nil			0.65	0.2	0.52					Advance	0.00%	12	Unsecured	N.A.	Advance provided to the Co. Secy. as per the Company Policy applicable to all employees.
5	Cochin Shipyard Limited		Shri Syamkamal N		KMP	Advance		0.65	Nil			0.33	0.2	0.52					Advance	0.00%	12	Unsecured	N.A.	Repayment of advance provided to the Co. Secy. as per the Company Policy applicable to all employees.
6	Cochin Shipyard Limited		Hooghly Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Dividend accrued on preference shares	1812.11	Nil			183.1	1629.01	1812.11										
7	Cochin Shipyard Limited		Hooghly Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Interest accrued on NCD	95.58	Nil			95.58	0	0										
8	Cochin Shipyard Limited		Hooghly Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Interest received on NCD	179.67	Nil			179.67	98.72	14.63										
9	Cochin Shipyard Limited		Hooghly Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Trade Payable outstanding net of advance	1099.1	Nil			-792.37	1891.47	1099.1										
10	Cochin Shipyard Limited		Hooghly Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Deputation of employees - incurred	46.31	Nil			46.31	0	0										
11	Cochin Shipyard Limited		Hooghly Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Deputation of employees - received	94.35	Nil			94.35	75.01	26.97										

12	Cochin Shipyard Limited		Udupi Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Interest accrued on NCD	30.08	Nil			30.08	0	0										
13	Cochin Shipyard Limited		Udupi Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Interest accrued on Loans	15.67	Nil			15.67	0	0										
14	Cochin Shipyard Limited		Udupi Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Sale of goods/rendering of services - incurred	22.4	Nil			22.4	0	0										
15	Cochin Shipyard Limited		Udupi Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Trade Payable	1.1	Nil			0	1.1	1.1										
16	Cochin Shipyard Limited		Udupi Cochin Shipyard Limited		Wholly owned subsidiary	Loan		500	Nil			500	500	0										Repayment of loan by Udupi Cochin Shipyard Limited
17	Cochin Shipyard Limited		Udupi Cochin Shipyard Limited		Wholly owned subsidiary	Advance		6454.06	Nil			6454.06	1762.6	4691.46										Advance paid to Udupi Cochin Shipyard Limited for ship building
18	Cochin Shipyard Limited		Udupi Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Interest received on NCD and Loan	59.82	Nil			4.57	18.64	59.82										
19	Cochin Shipyard Limited		Udupi Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Sale of goods/rendering of services - received	22.4	Nil			21.34	21.34	22.4										
20	Cochin Shipyard Limited		Hooghly Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Sale of goods/rendering of services - incurred	10.23	Nil			10.23	0	0										
21	Cochin Shipyard Limited		Hooghly Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Sale of goods/rendering of services - received	10.23	Nil			0	0	10.23										
22	Cochin Shipyard Limited		Udupi Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Deputation of employees - incurred	93.11	Nil			93.11	0	0										
23	Cochin Shipyard Limited		Udupi Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Deputation of employees - received	75.04	Nil			75.04	0	18.07										
24	Cochin Shipyard Limited		India Ship Technology Centre		Other Related Party	Advance		0.05	Nil			0.05	0	0										
25	Cochin Shipyard Limited		Hooghly Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Subcontract works	737	Nil			737	0	0										
26	Cochin Shipyard Limited		Udupi Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Subcontract works	422.14	Nil			422.14	0	0										
27	Cochin Shipyard Limited		Hooghly Cochin Shipyard Limited		Wholly owned subsidiary	Any other transaction	Receivable from HCSL	55.04	Nil			0	55.04	55.04										
28	Cochin Shipyard Limited		Green Maritime Propulsion Private limited		Joint Venture Company	Investment		360	Nil			360	0	360					Investment	0.00%	N.A.	Unsecured	Initia subscription money	Subscription to the initial paid up capital of Green Maritime Propulsion Private Limited
Total value of transaction during the reporting period												8554.49												