

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	12-08-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-08-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	First quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Multi segment	
Description of single segment		
Start date of board meeting	12-08-2025	
Start time of board meeting	14:00:00	
End date of board meeting	12-08-2025	
End time of board meeting	16:30:00	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Inform

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Text Block

Textual Information(1)	The Company does not have any loans or revolving facilities like cash credit from banks or financial institutions and unlisted debt securities i.e. NCDs and NCRPS as on date. Hence, no default and not applicable.
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Financial Results - Ind-AS

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd- mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	97,742.41	97,742.41
	Other income	5,478.83	5,478.83
	Total income	1,03,221.24	1,03,221.24
2	Expenses		
(a)	Cost of materials consumed	28,732.26	28,732.26
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(102.47)	(102.47)
(d)	Employee benefit expense	10,081.07	10,081.07
(e)	Finance costs	1,064.06	1,064.06
(f)	Depreciation, depletion and amortisation expense	2,913.80	2,913.80
(g)	Other Expenses		
1	Sub contract and other direct expense	23,728.15	23,728.15
2	Other Expenses	8,655.73	8,655.73
3	Provision for anticipated losses and expenditure	3,283.18	3,283.18
	Total other expenses	35,667.06	35,667.06
	Total expenses	78,355.78	78,355.78
	Total profit before exceptional items and tax	24,865.46	24,865.46
4	Exceptional items	0.00	0.00
5	Total profit before tax	24,865.46	24,865.46
6	Tax expense		
7	Current tax	5,638.35	5,638.35
8	Deferred tax	440.75	440.75
9	Total tax expenses	6,079.10	6,079.10
10	Net movement in regulatory deferral account balances related	0.00	0.00

	to profit or loss and the related deferred tax movement		
11	Net Profit Loss for the period from continuing operations	18,786.36	18,786.36
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	18,786.36	18,786.36
17	Other comprehensive income net of taxes	(5,767.29)	(5,767.29)
18	Total Comprehensive Income for the period	13,019.07	13,019.07
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	7.14	7.14
	Diluted earnings (loss) per share from continuing operations	7.14	7.14
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	7.14	7.14

	Diluted earnings (loss) per share from continuing and discontinued operations	7.14	7.14
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		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Ship Building	34,780.24	34,780.24
2	Ship Repair	62,962.17	62,962.17
3	Unallocated	5,478.83	5,478.83
	Total Segment Revenue	1,03,221.24	1,03,221.24
	Less: Inter segment revenue	0.00	0.00
	Revenue from operations	1,03,221.24	1,03,221.24
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Ship Building	1,718.59	1,718.59
2	Ship Repair	27,824.02	27,824.02
3	Unallocated	(3,613.09)	(3,613.09)
	Total Profit before tax	25,929.52	25,929.52
	i. Finance cost	1,064.06	1,064.06
	ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
	Profit before tax	24,865.46	24,865.46
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Ship Building	8,39,495.81	8,39,495.81
2	Ship Repair	3,93,173.14	3,93,173.14
3	Unallocated	95,186.74	95,186.74
	Total Segment Assets	13,27,855.69	13,27,855.69
	Un-allocable Assets	0.00	0.00
	Net Segment Assets	13,27,855.69	13,27,855.69
4	Segment Liabilities		
	Segment Liabilities		
1	Ship Building	4,14,348.43	4,14,348.43
2	Ship Repair	69,999.28	69,999.28

3	Unallocated	2,69,423.71	2,69,423.71
	Total Segment Liabilities	7,53,771.42	7,53,771.42
	Un-allocable Liabilities	0.00	0.00
	Net Segment Liabilities	7,53,771.42	7,53,771.42
	Disclosure of notes on segments	Textual Information(1)	

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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		01-04- 2025	01-04- 2025
Date of end of reporting period		30-06- 2025	30-06- 2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurements of defined employee benefit obligations	127.83	127.83
2	Changes in fair value of FVTOCI equity instruments	0.00	0.00
	Total Amount of items that will not be reclassified to profit and loss	127.83	127.83
2	Income tax relating to items that will not be reclassified to profit or loss	32.13	32.13
3	Amount of items that will be reclassified to profit and loss		
1	Effective portion of gains/ (losses) on cash flow hedging instruments	(7,834.87)	(7,834.87)
	Total Amount of items that will be reclassified to profit and loss	(7,834.87)	(7,834.87)
4	Income tax relating to items that will be reclassified to profit or loss	(1,971.88)	(1,971.88)
5	Total Other comprehensive income	(5,767.29)	(5,767.29)

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Whether results are audited or unaudited for the Year to date for current period ended/year ended	
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Description of single segment	
Start date of board meeting	12-08-2025
Start time of board meeting	14:00:00
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End time of board meeting	16:30:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results - Ind-AS

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	1,06,859.48	1,06,859.48
	Other income	5,433.01	5,433.01
	Total income	1,12,292.49	1,12,292.49
2	Expenses		
(a)	Cost of materials consumed	32,505.60	32,505.60
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(102.79)	(102.79)
(d)	Employee benefit expense	10,674.35	10,674.35
(e)	Finance costs	1,216.81	1,216.81
(f)	Depreciation, depletion and amortisation expense	3,398.19	3,398.19
(g)	Other Expenses		
1	Sub contract and other direct expenses	26,106.58	26,106.58
2	Other Expenses	10,247.84	10,247.84
3	Provision for anticipated losses and expenditure	3,291.57	3,291.57
	Total other expenses	39,645.99	39,645.99
	Total expenses	87,338.15	87,338.15
	Total profit before exceptional items and tax	24,954.34	24,954.34
4	Exceptional items	0.00	0.00
5	Total profit before tax	24,954.34	24,954.34
6	Tax expense		
7	Current tax	5,638.35	5,638.35
8	Deferred tax	533.11	533.11
9	Total tax expenses	6,171.46	6,171.46
10	Net movement in regulatory deferral account balances	0.00	0.00

	related to profit or loss and the related deferred tax movement		
11	Net Profit Loss for the period from continuing operations	18,782.88	18,782.88
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	18,782.88	18,782.88
17	Other comprehensive income net of taxes	(9,528.76)	(9,528.76)
18	Total Comprehensive Income for the period	9,254.12	9,254.12
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	18,782.88	18,782.88
	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	9,254.12	9,254.12
	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	7.14	7.14
	Diluted earnings (loss) per share from continuing operations	7.14	7.14
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	7.14	7.14
	Diluted earnings (loss) per share from continuing and discontinued operations	7.14	7.14
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		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Ship Building	43,897.31	43,897.31
2	Ship Repair	62,962.17	62,962.17
3	Unallocated	5,433.01	5,433.01
	Total Segment Revenue	1,12,292.49	1,12,292.49
	Less: Inter segment revenue		
	Revenue from operations	1,12,292.49	1,12,292.49
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Ship Building	3,640.58	3,640.58
2	Ship Repair	27,824.02	27,824.02
3	Unallocated	(5,293.45)	(5,293.45)
	Total Profit before tax	26,171.15	26,171.15
	i. Finance cost	1,216.81	1,216.81
	ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
	Profit before tax	24,954.34	24,954.34
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Ship Building	8,97,848.52	8,97,848.52
2	Ship Repair	3,93,193.21	3,93,193.21
3	Unallocated	84,297.72	84,297.72
	Total Segment Assets	13,75,339.45	13,75,339.45
	Un-allocable Assets	0.00	0.00
	Net Segment Assets	13,75,339.45	13,75,339.45
4	Segment Liabilities		
	Segment Liabilities		
1	Ship Building	4,41,446.04	4,41,446.04
2	Ship Repair	69,995.73	69,995.73

3	Unallocated	2,96,717.53	2,96,717.53
	Total Segment Liabilities	8,08,159.30	8,08,159.30
	Un-allocable Liabilities	0.00	0.00
	Net Segment Liabilities	8,08,159.30	8,08,159.30
	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		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurements of defined employee benefit obligation	126.31	126.31
	Total Amount of items that will not be reclassified to profit and loss	126.31	126.31
2	Income tax relating to items that will not be reclassified to profit or loss	31.50	31.50
3	Amount of items that will be reclassified to profit and loss		
1	Effective portion of gains/ (losses) on cash flow hedging instruments	(12,880.12)	(12,880.12)
	Total Amount of items that will be reclassified to profit and loss	(12,880.12)	(12,880.12)
4	Income tax relating to items that will be reclassified to profit or loss	(3,256.55)	(3,256.55)
5	Total Other comprehensive income	(9,528.76)	(9,528.76)