

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	12-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2025	
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	12-11-2025	
Start time of board meeting	18:00:00	
End date of board meeting	12-11-2025	
End time of board meeting	19:30:00	
Whether cash flow statement is applicable on company	true	
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?	true	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true	
(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)?	false	
(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?	true	
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?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information (1)

Text Block

Textual Information(1)	The Company doesnot 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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
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	95,129.61	1,92,872.04
	Other income	12,694.96	18,173.80
	Total income	1,07,824.57	2,11,045.84
2	Expenses		
(a)	Cost of materials consumed	46,389.91	75,122.17
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.58)	(103.06)
(d)	Employee benefit expense	10,773.22	20,854.30
(e)	Finance costs	1,718.86	2,782.92
(f)	Depreciation, depletion and amortisation expense	2,609.55	5,523.36
(g)	Other Expenses		
1	Sub contract and other direct expenses	20,690.57	44,418.72
2	Other Expenses	9,604.68	18,260.39
3	Provision for anticipated losses and expenditure	2,056.05	5,339.25
	Total other expenses	32,351.30	68,018.36
	Total expenses	93,842.26	1,72,198.05
3	Total profit before exceptional items and tax	13,982.31	38,847.79
4	Exceptional items	0.00	0.00
5	Total profit before tax	13,982.31	38,847.79
6	Tax expense		
7	Current tax	2,035.93	7,674.28
8	Deferred tax	1,837.25	2,278.00
9	Total tax expenses	3,873.18	9,952.28
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	10,109.13	28,895.51
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	10,109.13	28,895.51
17	Other comprehensive income net of taxes	(1,053.10)	(6,820.38)
18	Total Comprehensive Income for the period	9,056.03	22,075.13
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	3.84	10.98
	Diluted earnings (loss) per share from continuing operations	3.84	10.98
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	3.84	10.98

	Diluted earnings (loss) per share from continuing and discontinued operations	3.84	10.98
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	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
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	59,169.13	93,949.39
2 Ship Repair	35,960.48	98,922.65
3 Unallocated	12,694.96	18,173.80
Total Segment Revenue	1,07,824.57	2,11,045.84
Less: Inter segment revenue	0.00	0.00
Revenue from operations	1,07,824.57	2,11,045.84
2 Segment Result Profit (+) / Loss (-) before tax and interest from each segment		
1 Ship Building	11,892.96	13,611.56
2 Ship Repair	6,720.22	34,544.24
3 Unallocated	(2,912.00)	(6,525.09)
Total Profit before tax	15,701.18	41,630.71
i. Finance cost	1,718.86	2,782.92
ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
Profit before tax	13,982.32	38,847.79
3 (Segment Asset - Segment Liabilities) Segment Asset		
1 Ship Building	8,75,417.01	8,75,417.01
2 Ship Repair	3,95,643.79	3,95,643.79
3 Unallocated	1,01,890.06	1,01,890.06
Total Segment Assets	13,72,950.86	13,72,950.86
Un-allocable Assets	0.00	0.00
Net Segment Assets	13,72,950.86	13,72,950.86
4 Segment Liabilities Segment Liabilities		
1 Ship Building	4,13,797.76	4,13,797.76
2 Ship Repair	64,254.37	64,254.37
3 Unallocated	3,17,677.73	3,17,677.73
Total Segment Liabilities	7,95,729.86	7,95,729.86
Un-allocable Liabilities	0.00	0.00
Net Segment Liabilities	7,95,729.86	7,95,729.86
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	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
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 Remeasurement of defined employee benefit obligations	122.70	250.53
Total Amount of items that will not be reclassified to profit and loss	122.70	250.53
2 Income tax relating to items that will not be reclassified to profit or loss	30.87	63.00
3 Amount of items that will be reclassified to profit and loss		
1 Effective portion of gains/(losses) on cash flow hedging instruments	(1,530.00)	(9,364.86)
Total Amount of items that will be reclassified to profit and loss	(1,530.00)	(9,364.86)
4 Income tax relating to items that will be reclassified to profit or loss	(385.07)	(2,356.95)
5 Total Other comprehensive income	(1,053.10)	(6,820.38)

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	2,91,930.75
Capital work-in-progress	57,477.88
Investment property	0.00
Goodwill	0.00
Other intangible assets	726.84
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	35,971.19
Trade receivables, non-current	0.00
Loans, non-current	603.08
Other non-current financial assets	451.35
Total non-current financial assets	37,025.62
Deferred tax assets (net)	5,017.94
Other non-current assets	5,503.87
Total non-current assets	3,97,750.96
2 Current assets	
Inventories	1,92,952.09
Current financial asset	
Current investments	0.00
Trade receivables, current	54,763.78
Cash and cash equivalents	3,660.58
Bank balance other than cash and cash equivalents	2,54,823.47
Loans, current	145.77
Other current financial assets	22,987.01
Total current financial assets	3,36,380.61
Current tax assets (net)	2,829.69
Other current assets	4,43,037.51
Total current assets	9,75,199.90
3 Non-current assets classified as held for sale	0.00
4 Regulatory deferral account debit balances and related deferred tax Assets	0.00
Total assets	13,72,950.86
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	13,154.04
Other equity	5,64,066.96
Total equity attributable to owners of parent	5,77,221.00
Non controlling interest	
Total equity	5,77,221.00
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	2,402.75
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	51,105.16
Total non-current financial liabilities	53,507.91
Provisions, non-current	5,060.13
Deferred tax liabilities (net)	0.00
Deferred government grants, Non-current	0.00
Other non-current liabilities	5.72
Total non-current liabilities	58,573.76
Current liabilities	
Current financial liabilities	
Borrowings, current	47,799.99
Trade payables, current	

	(A) Total outstanding dues of micro enterprises and small enterprises	9,648.14
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	65,134.51
	Total Trade payable	74,782.65
	Other current financial liabilities	36,101.29
	Total current financial liabilities	1,58,683.93
	Other current liabilities	5,01,175.84
	Provisions, current	77,296.33
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	Total current liabilities	7,37,156.10
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	7,95,729.86
	Total equity and liabilities	13,72,950.86
	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		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
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	38,847.79
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	2,782.92
	Adjustments for decrease (increase) in inventories	(17,832.39)
	Adjustments for decrease (increase) in trade receivables, current	(77,628.21)
	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	(5,135.45)
	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	5,523.36
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	(2,942.81)
	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	(140.03)
	Adjustments for dividend income	215.87
	Adjustments for interest income	8,706.73
	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	0.00
	Other adjustments to reconcile profit (loss)	5,188.26
	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)	(99,106.95)
	Net cash flows from (used in) operations	(60,259.16)
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	7,961.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	(68,220.16)
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	3.37
	Purchase of property, plant and equipment	9,739.38
	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	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	41.60
	Interest received	6,865.70
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	9,021.28
	Net cash flows from (used in) investing activities	6,705.79
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	1,03,450.00
	Repayments of borrowings	55,650.01
	Payments of lease liabilities	2,381.24
	Dividends paid	5,919.32
	Interest paid	452.14
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(4,955.71)
	Net cash flows from (used in) financing activities	34,091.58
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(27,422.79)
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	(27,422.79)
	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	3,660.58

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							

amount in (Lakhs)

Textual
information(8).

Textual
information(9).

Text Block

Textual Information(1)	Advance provided to the whole-time director as per the Company Policy applicable to all employees.
Textual Information(2)	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(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)	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 whole-time director as per the Company Policy applicable to all employees.
Textual Information(6)	Advance provided to the Co. Secy. as per the Company Policy applicable to all employees.
Textual Information(7)	Repayment of advance provided to the Co. Secy. as per the Company Policy applicable to all employees.
Textual Information(8)	Repayment of loan by Udupi Cochin Shipyard Limited
Textual Information(9)	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							

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	12-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2025
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	12-11-2025
Start time of board meeting	18:00:00
End date of board meeting	12-11-2025
End time of board meeting	19:30:00
Whether cash flow statement is applicable on company	true
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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
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	1,11,858.71	2,18,718.21
	Other income	12,729.64	18,162.64
	Total income	1,24,588.35	2,36,880.85
2	Expenses		
(a)	Cost of materials consumed	55,475.75	87,981.37
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.52)	(103.31)
(d)	Employee benefit expense	11,426.66	22,101.03
(e)	Finance costs	2,014.68	3,231.48
(f)	Depreciation, depletion and amortisation expense	3,090.14	6,488.32
(g)	Other Expenses		
1	Sub contract and other direct expenses	24,201.88	50,308.47
2	Other Expenses	11,332.84	21,580.68
3	Provision for anticipated losses and expenditure	2,056.06	5,347.63
	Total other expenses	37,590.78	77,236.78
	Total expenses	1,09,597.49	1,96,935.67
3	Total profit before exceptional items and tax	14,990.86	39,945.18
4	Exceptional items	0.00	0.00
5	Total profit before tax	14,990.86	39,945.18
6	Tax expense		
7	Current tax	2,035.93	7,674.28
8	Deferred tax	2,202.19	2,735.30
9	Total tax expenses	4,238.12	10,409.58
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	10,752.74	29,535.60
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	10,752.74	29,535.60
17	Other comprehensive income net of taxes	(2,312.53)	(11,841.30)

18	Total Comprehensive Income for the period	8,440.21	17,694.30
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	10,752.74	29,535.60
	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	8,440.21	17,694.30
	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	4.09	11.23
	Diluted earnings (loss) per share from continuing operations	4.09	11.23
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	4.09	11.23
	Diluted earnings (loss) per share from continuing and discontinued operations	4.09	11.23
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio	Textual Information(1)	
28	Remarks for debt service coverage ratio	Textual Information(2)	
29	Remarks for interest service coverage ratio	Textual Information(3)	
30	Disclosure of notes on financial results		

Text Block

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

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
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	75,898.23	1,19,795.56
2 Ship Repair	35,960.48	98,922.65
3 Unallocated	12,729.64	18,162.64
Total Segment Revenue	1,24,588.35	2,36,880.85
Less: Inter segment revenue	0.00	0.00
Revenue from operations	1,24,588.35	2,36,880.85
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1 Ship building	14,971.31	18,611.86
2 Ship Repair	6,720.22	34,544.24
3 Unallocated	(4,685.99)	(9,979.44)
Total Profit before tax	17,005.54	43,176.66
i. Finance cost	2,014.68	3,231.48
ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
Profit before tax	14,990.86	39,945.18
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1 Ship building	9,38,932.40	9,38,932.40
2 Ship Repair	3,95,669.34	3,95,669.34
3 Unallocated	90,657.53	90,657.53
Total Segment Assets	14,25,259.27	14,25,259.27
Un-allocable Assets	0.00	0.00
Net Segment Assets	14,25,259.27	14,25,259.27
4 Segment Liabilities		
Segment Liabilities		
1 Ship building	4,37,933.95	4,37,933.95
2 Ship Repair	64,263.73	64,263.73
3 Unallocated	3,53,332.50	3,53,332.50
Total Segment Liabilities	8,55,530.18	8,55,530.18
Un-allocable Liabilities	0.00	0.00
Net Segment Liabilities	8,55,530.18	8,55,530.18
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	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Remeasurements of defined employee benefit obligations	102.13	228.44
Total Amount of items that will not be reclassified to profit and loss	102.13	228.44
2 Income tax relating to items that will not be reclassified to profit or loss	25.45	56.95
3 Amount of items that will be reclassified to profit and loss		
1 Effective portion of gains/ (losses) on cash flow hedging instruments	(3,191.47)	(16,071.59)
Total Amount of items that will be reclassified to profit and loss	(3,191.47)	(16,071.59)
4 Income tax relating to items that will be reclassified to profit or loss	(802.26)	(4,058.80)
5 Total Other comprehensive income	(2,312.53)	(11,841.30)

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Assets		
1 Non-current assets		
Property, plant and equipment		3,15,769.23
Capital work-in-progress		57,816.71
Investment property		0.00
Goodwill		0.00
Other intangible assets		891.35
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		19.26
Trade receivables, non-current		0.00
Loans, non-current		603.09
Other non-current financial assets		910.97
Total non-current financial assets		1,533.32
Deferred tax assets (net)		9,968.12
Other non-current assets		5,235.69
Total non-current assets		3,91,282.48
2 Current assets		
Inventories		2,16,004.88
Current financial asset		
Current investments		0.00
Trade receivables, current		56,043.77
Cash and cash equivalents		10,759.48
Bank balance other than cash and cash equivalents		2,56,077.47
Loans, current		145.76
Other current financial assets		26,431.20
Total current financial assets		3,49,457.68
Current tax assets (net)		3,001.68
Other current assets		4,65,512.55
Total current assets		10,33,976.79
3 Non-current assets classified as held for sale		0.00
4 Regulatory deferral account debit balances and related deferred tax Assets		0.00
Total assets		14,25,259.27
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital		13,154.04
Other equity		5,56,575.04
Total equity attributable to owners of parent		5,69,729.08
Non controlling interest		0.00
Total equity		5,69,729.08
2 Liabilities		
Non-current liabilities		

	Non-current financial liabilities	
	Borrowings, non-current	2,402.75
	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	52,384.04
	Total non-current financial liabilities	54,786.79
	Provisions, non-current	5,177.13
	Deferred tax liabilities (net)	645.48
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	7.20
	Total non-current liabilities	60,616.60
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	57,235.35
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	9,648.14
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	83,220.65
	Total Trade payable	92,868.79
	Other current financial liabilities	45,697.63
	Total current financial liabilities	1,95,801.77
	Other current liabilities	5,25,444.97
	Provisions, current	73,666.85
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	Total current liabilities	7,94,913.59
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	8,55,530.19
	Total equity and liabilities	14,25,259.27
	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		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
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	39,945.18
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	3,231.48
	Adjustments for decrease (increase) in inventories	(27,494.16)
	Adjustments for decrease (increase) in trade receivables, current	(85,758.15)
	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	5,890.19
	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	6,488.32
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	(2,937.81)
	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	574.84
	Adjustments for dividend income	41.60
	Adjustments for interest income	8,780.79
	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	0.00
	Other adjustments to reconcile profit (loss)	5,962.34
	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)	(1,02,865.34)

	Net cash flows from (used in) operations	(62,920.16)
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	7,945.44
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	(70,865.60)
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	3.37
	Purchase of property, plant and equipment	10,357.92
	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	41.60
	Interest received	6,857.38
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	16,405.87
	Net cash flows from (used in) investing activities	12,950.30
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	1,03,450.00
	Repayments of borrowings	55,650.01
	Payments of lease liabilities	2,445.31
	Dividends paid	5,919.32
	Interest paid	839.81
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(6,424.16)
	Net cash flows from (used in) financing activities	32,171.39
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(25,743.91)
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	(25,743.91)
	Cash and cash equivalents cash flow statement at beginning of period	27,068.01
	Cash and cash equivalents cash flow statement at end of period	1,324.10

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	Auditor's Comments on (i) and (ii) above
No records available							