

Ref. No. SPCL/SE/26-27/11
Date: May 29, 2026

To,
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C/1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai-400051

Trading Symbol: SPCL
ISIN: (INE0T7B01010)

Subject: Submission of Integrated Filing (Financial) for the Half Year and Year ended 31ST March 2026

Dear Sir/Madam,

Pursuant to Regulation 10(1A) of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-2/CIR/P/2024/185 dated December 31, 2024, NSE Circular No. NSE/CML/2025/20 dated April 02, 2025, read with NSE/CML/2025/02 dated January 02, 2025 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, we are submitting herewith the Integrated Filing (Financial) of the Company for the half year and year ended 31st March, 2026.

Kindly take the same on record and acknowledge the receipt.

Thanking you,
Yours faithfully,
For SHIVALIC POWER CONTROL LIMITED

Mr. Rohit Kapoor
(Company Secretary and Compliance Officer)
(ACS: 64405)



General information about company	
Scrip code*	000000
NSE Symbol*	SPCL
MSEI Symbol*	NOTLISTED
ISIN*	INE0T7B01010
Name of company	SHIVALIC POWER CONTROL LIMITED
Type of company	SME
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	29-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	23-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Electric Power Control Panel
Start date and time of board meeting	29-05-2026 16:00
End date and time of board meeting	29-05-2026 19:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes

Latest Date on which RPT policy is updated	10-04-2025	
Indicate Company website link for updated RPT policy of the Company	https://shivalic.com/policies/	
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?	Yes	
No. of times funds raised during the quarter	1	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	The disclosure for the default on loans and Debt Securities is not applicable to the entity.

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-10-2025	01-04-2025	
Date of end of reporting period		31-03-2026	31-03-2026	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	8943.86	14365.93	
	Other income	74.56	126.67	
	Total income	9018.42	14492.6	
2	Expenses			
(a)	Cost of materials consumed	7438.88	11943.91	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-483.51	-929.86	
(d)	Employee benefit expense	581.65	1005	
(e)	Finance costs	104.1	139.94	
(f)	Depreciation, depletion and amortisation expense	88.92	174.47	
(g)	Other Expenses			
1	Other Expenses	588.62	768.99	
	Total other expenses	588.62	768.99	
	Total expenses	8318.66	13102.45	
3	Total profit before exceptional items and tax	699.76	1390.15	
4	Exceptional items	0	0	
5	Total profit before tax	699.76	1390.15	
6	Tax expense			
7	Current tax	194.94	373.58	
8	Deferred tax	-11.77	-16.16	
9	Total tax expenses	183.17	357.42	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	516.59	1032.73	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	

15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	516.59	1032.73	
17	Other comprehensive income net of taxes	0	0	
18	Total Comprehensive Income for the period	516.59	1032.73	
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	2411.58	2411.58	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve		9762.78	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	2.14	4.28	
	Diluted earnings (loss) per share from continuing operations	2.14	4.28	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	2.14	4.28	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.14	4.28	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Assets		
1	Non-current assets	
	Property, plant and equipment	1922.58
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	0.36
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	655.01
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	
1		
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	
	Total non-current financial assets	655.01
	Deferred tax assets (net)	41.15
	Other non-current assets	
1	Other non-current assets	37.25
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	37.25

	Total non-current assets	2656.35
2	Current assets	
	Inventories	7332.66
	Current financial asset	
	Current investments	0
	Trade receivables, current	4769.24
	Cash and cash equivalents	1688.94
	Bank balance other than cash and cash equivalents	0
	Loans, current	200.94
	Other current financial assets	
1		
2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	
	Total current financial assets	6659.12
	Current tax assets (net)	0
	Other current assets	
1	Other current assets	236.46
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	236.46
	Total current assets	14228.24
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	16884.59
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	2411.58
	Other equity	9910.08
	Total equity attributable to owners of parent	12321.66
	Non controlling interest	
	Total equity	12321.66

2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	325.4
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	
1		
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	
	Total non-current financial liabilities	325.4
	Provisions, non-current	113.39
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	
1		
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	438.79
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	2427.73
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1110.99
	Total Trade payable	1110.99
	Other current financial liabilities	
1		
2		

3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	
	Total current financial liabilities	3538.72
	Other current liabilities	
1	Other current liabilities	581.7
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	581.7
	Provisions, current	3.72
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	4124.14
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	4562.93
	Total equity and liabilities	16884.59
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income				
		Date of start of reporting period	01-10-2025	01-04-2025
		Date of end of reporting period	31-03-2026	31-03-2026
		Whether results are audited or unaudited	Audited	Audited
		Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss			
	Total Amount of items that will not be reclassified to profit and loss			
2	Income tax relating to items that will not be reclassified to profit or loss			
3	Amount of items that will be reclassified to profit and loss			
	Total Amount of items that will be reclassified to profit and loss			
4	Income tax relating to items that will be reclassified to profit or loss			
5	Total Other comprehensive income			

Cash flow statement, indirect		
Particulars	Year ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2025	
Date of end of reporting period	31-03-2026	
Whether results are audited or unaudited	Audited	
Nature of report standalone or consolidated	Standalone	
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1390.15
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	139.94
	Adjustments for decrease (increase) in inventories	-1631.33
	Adjustments for decrease (increase) in trade receivables, current	-2210.28
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	730.81
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	173.33
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	35.09
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	101.48
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0

	Other adjustments to reconcile profit (loss)	1.79
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-2862.13
	Net cash flows from (used in) operations	-1471.98
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	323.13
	Other inflows (outflows) of cash	0.01
	Net cash flows from (used in) operating activities	-1795.1
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	655.01
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	215.45
	Proceeds from sales of investment property	6.5
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0

	Dividends received	0
	Interest received	101.48
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-1.89
	Net cash flows from (used in) investing activities	-764.37
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	2253.2
	Repayments of borrowings	24.9
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	139.94
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-0.02
	Net cash flows from (used in) financing activities	2088.34
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-471.13
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-471.13
	Cash and cash equivalents cash flow statement at beginning of period	0
	Cash and cash equivalents cash flow statement at end of period	-471.13

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

													Additional c transaction rela listed entity/subsi				
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 fina ncurred to mak corporate dep inv		
	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.)	Det othe ind	
1	SHIVALIC POWER CONTROL LIMITED	AAICS4340J	Amit Kanwar Jindal	AFQPJ6129L	MANAGING DIRECTOR	Remuneration			NA			45.9	2.7	0			
2	SHIVALIC POWER CONTROL LIMITED	AAICS4340J	SAPNA JINDAL	AHCPJ9452C	WHOLE TIME DIRECTOR	Remuneration			NA			39.1	2.3	0			
3	SHIVALIC POWER CONTROL LIMITED	AAICS4340J	SHIKHA NAMIT JINDAL	AWIPG2543G	RELATIVE OF DIRECTOR	Remuneration			NA			5.77	5.78	0			
Total value of transaction during the reporting period												90.77					

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	SHIV & ASSOCIATES	Yes	31-07-2027

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	Public Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	24-06-2024
Amount Raised	643200
Report filed for Quarter ended	31-03-2026
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	Yes
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Yes
If Yes, Date of shareholder Approval	18-02-2026
Explanation for the Deviation / Variation	As disclosed in the Prospectus dated 24 June 2026, the original objects of the issue were Capital Expenditure (CAPEX), Funding Working Capital Requirements, General Corporate Purposes (GCP) and Unidentified Acquisition. During the quarter ended September 30 2025 and December 31 2025 and March 31, 2026, certain modifications and reallocations were made in the utilization of IPO proceeds. Subsequently, the shareholders approved and ratified the revised utilization and reallocation of funds through a Special Resolution passed at the Extra-Ordinary General Meeting of the Members held on 18 February 2026.
Comments of the Audit Committee after review	
Comments of the auditors, if any	

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
1	To meet out the Working Capital requirements	NA	3002.75	3002.75	3002.75	0	
2	To meet out the capital expenditure	Yes	763.85	842.65	271.19	78.8	The object are same and and the amount is increased with approval of the shareholders in the Extra Ordinary General Meeting of the Company held on 18th Day of Feb-2026.
3	To meet out the inorganic growth through unidentified acquisition	Yes	575	653.96	653.96	78.96	The object are same and and the amount is increased with approval of the shareholders in the Extra Ordinary General Meeting of the Company held on 18th Day of Feb-2026.
4	General Corporate Expenses	Yes	1425.53	1267.77	859.9	157.76	The object are same and and the amount is decreased with approval of the shareholders in the Extra Ordinary General Meeting of the Company held on 18th Day of Feb-2026.
5	Issue Expenses	NA	664.87	664.87	664.87	0	

Signatory Details

Name of signatory	AMIT KANWAR JINDAL
Designation of person	Managing Director
Place	FARIDABAD
Date	29-05-2026

General information about company

Scrip code*	000000
NSE Symbol*	SPCL
MSEI Symbol*	NOTLISTED
ISIN*	INE0T7B01010
Name of company	SHIVALIC POWER CONTROL LIMITED
Type of company	SME
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	29-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	23-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Electric Power Control Panel
Start date and time of board meeting	29-05-2026 16:00
End date and time of board meeting	29-05-2026 19:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS

	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period	01-10-2025	01-04-2025	
Date of end of reporting period	31-03-2026	31-03-2026	
Whether results are audited or unaudited	Audited	Audited	
Nature of report standalone or consolidated	Consolidated	Consolidated	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	10117.51	15539.58
	Other income	74.89	127.01
	Total income	10192.4	15666.59
2	Expenses		
(a)	Cost of materials consumed	8237.22	12742.26
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-483.51	-929.86
(d)	Employee benefit expense	615.48	1038.82
(e)	Finance costs	126.19	162.04
(f)	Depreciation, depletion and amortisation expense	89.94	175.48
(g)	Other Expenses		
1	Other Expenses	626.42	806.78
	Total other expenses	626.42	806.78
	Total expenses	9211.74	13995.52

3	Total profit before exceptional items and tax	980.66	1671.07
4	Exceptional items	0	0
5	Total profit before tax	980.66	1671.07
6	Tax expense		
7	Current tax	198.15	376.9
8	Deferred tax	-13.25	-17.65
9	Total tax expenses	184.9	359.25
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	795.76	1311.82
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	795.76	1311.82
17	<u>Other comprehensive income net of taxes</u>	0	0
18	Total Comprehensive Income for the period	795.76	1311.82
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	660.71	1176.87
	Total profit or loss, attributable to non-controlling interests	134.96	134.96
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	2411.58	2411.58

	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve		9906.91	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	3.3	5.44	
	Diluted earnings (loss) per share from continuing operations	3.3	5.44	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	2.74	4.88	
	Diluted earnings (loss) per share from discontinued operations	2.74	4.88	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	6.04	10.32	
	Diluted earnings (loss) per share from continuing and discontinued operations	6.04	10.32	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities

	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	1952.37
	Capital work-in-progress	0
	Investment property	0
	Goodwill	144.33
	Other intangible assets	0.36
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	
1		
2		
3		
4		

5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	
	Total non-current financial assets	0
	Deferred tax assets (net)	42.97
	Other non-current assets	
1	Other non-current assets	142.65
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	142.65
	Total non-current assets	2282.68
2	Current assets	
	Inventories	8003.48
	Current financial asset	
	Current investments	0
	Trade receivables, current	5798.34
	Cash and cash equivalents	2027.74
	Bank balance other than cash and cash equivalents	0
	Loans, current	343.39
	Other current financial assets	
1		
2		
3		

2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	387.58
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	
1		
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	
	Total non-current financial liabilities	387.58
	Provisions, non-current	122.31
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	
1		
2		
3		
4		
5		

	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	509.89
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	3400.08
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1208.07
	Total Trade payable	1208.07
	Other current financial liabilities	
1		
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	
	Total current financial liabilities	4608.15
	Other current liabilities	
1	Other current liabilities	731.18
2		
3		
4		
5		
	Details of other current liabilities	

	Total of other current liabilities	731.18
	Provisions, current	54.39
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	5393.72
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	5903.61
	Total equity and liabilities	18982.52
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income

	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income		

Cash flow statement, indirect

	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1671.07
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	162.04
	Adjustments for decrease (increase) in inventories	-2004.58
	Adjustments for decrease (increase) in trade receivables, current	-2246.75
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	356.25
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	35.09

	Adjustments for depreciation and amortisation expense	175.48
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	101.72
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	1.79
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-6.92
	Total adjustments for reconcile profit (loss)	-3629.32
	Net cash flows from (used in) operations	-1958.25
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	323.13
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-2281.38
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0

Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	6.5
Purchase of property, plant and equipment	219.9
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0

	Dividends received	0
	Interest received	101.72
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-1.88
	Net cash flows from (used in) investing activities	-113.56
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	2310.66
	Repayments of borrowings	24.9
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	139.94
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-0.02
	Net cash flows from (used in) financing activities	2145.8
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-249.14
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-249.14

	Cash and cash equivalents cash flow statement at beginning of period	0
	Cash and cash equivalents cash flow statement at end of period	-249.14

Details of Impact of Audit Qualification

Whether results are audited or unaudited	Audited		
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion		
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results	Yes		
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	SHIV & ASSOCIATES	Yes	31-07-2027

