

Integrated Filing (Finance) Ind AS

SCAN STEELS LIMITED

General Information

Scrip code*	511672
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE099G01011
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	15-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	STEEL MANUFACTURING
Start date of board meeting	15-05-2026
Start time of board meeting	16:00:00
End date of board meeting	15-05-2026
End time of board meeting	17:45:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	25-01-2022
Indicate Company website link for updated RPT policy of the Company	www.scansteels.com
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	

Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Textual Information(1)
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Text Block

[Textual
Information\(1\)](#)

Disclosing outstanding default on loans and debt securities: Not Applicable, No Default

Financial Results - Ind-AS

Amount in (Lakhs)

	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1 Income		
Revenue from operations	28,166.07	83,825.63
Other income	151.79	162.49
Total income	28,317.86	83,988.12
2 Expenses		
(a) Cost of materials consumed	15,888.84	53,691.10
(b) Purchases of stock-in-trade	3,709.48	8,635.46
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,599.70	(2,567.96)
(d) Employee benefit expense	1,301.74	4,009.23
(e) Finance costs	195.58	846.74
(f) Depreciation, depletion and amortisation expense	393.16	1,572.59
(g) Other Expenses		
1 Consumption of stores and spares	938.31	3,014.78
2 CSR expenses	29.79	49.09
3 Power and Fuel	2,555.99	9,681.08
4 Water Charges	14.16	61.72
5 Operational Expenses	271.57	982.77
6 Selling and Distribution Expenses	34.72	42.53
7 Security Service Charges	8.81	37.94
8 Rent, Rates and Taxes	108.95	312.02
9 Repair and Maintenance	86.30	203.35
10 Others	249.96	763.07
Total other expenses	4,298.56	15,148.35
Total expenses	27,387.06	81,335.51
3 Total profit before exceptional items and tax	930.80	2,652.61
4 Exceptional items	0.00	0.00
Total profit before tax	930.80	2,652.61
6 Tax expense		
7 Current tax	262.55	764.89
8 Deferred tax	(23.12)	(92.81)
Total tax expenses	239.43	672.08
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
Net Profit Loss for the period from continuing operations	691.37	1,980.53
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
Net profit (loss) from discontinued operation after tax	0.00	0.00
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
Total profit (loss) for period	691.37	1,980.53
17 Other comprehensive income net of taxes	(45.54)	(20.74)
Total Comprehensive Income for the period	645.83	1,959.79

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	5,860.23	5,860.23
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		38,050.91
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	1.18	3.38
	Diluted earnings (loss) per share from continuing operations	1.14	3.34
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	1.18	3.38
	Diluted earnings (loss) per share from continuing and discontinued operations	1.14	3.34
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		

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Items that will not be reclassified to profit and loss	(45.54)	(20.74)
Total Amount of items that will not be reclassified to profit and loss	(45.54)	(20.74)
2 Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3 Amount of items that will be reclassified to profit and loss		
1 Items that will be reclassified to Profit and Loss	0.00	0.00
Total Amount of items that will be reclassified to profit and loss	0.00	0.00
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income	(45.54)	(20.74)

Statement of Asset and Liabilities

Amount in (Lakhs)

	Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	25,110.23
	Capital work-in-progress	4,120.59
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	3.64
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	3,779.17
	Trade receivables, non-current	
	Loans, non-current	0.00
	Other non-current financial assets	
1	Security Deposits	1,501.90
2	Other Bank Balances	293.33
	Total of other non-current financial assets	1,795.23
	Total non-current financial assets	5,574.40
	Deferred tax assets (net)	
	Other non-current assets	
1	Advance against property	1,882.16
2	Other Long term loans and advances	162.02
3	Balances with Government Authority	421.17
	Total of other non-current assets	2,465.35
	Total non-current assets	37,274.21
2	Current assets	
	Inventories	16,811.80
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	2,110.09
	Cash and cash equivalents	437.81
	Bank balance other than cash and cash equivalents	13.45
	Loans, current	0.00
	Other current financial assets	
	Total of Other current financial assets	
	Total current financial assets	2,561.35
	Current tax assets (net)	
	Other current assets	
1	Advance to supplier	2,162.80
2	Advances for expenses and Others	381.39
3	Balances with Government Authority	881.44
4	Other Short term Loans and Advances	23.76

5	Prepaid Expenses		48.30
		Total of other current assets	3,497.69
		Total current assets	22,870.84
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
		Total assets	60,145.05
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital		6,064.44
	Other equity		38,050.91
		Total equity attributable to owners of parent	44,115.35
	Non controlling interest		
		Total equity	44,115.35
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current		0.00
	Trade payables, non-current		
	(A) Total outstanding dues of micro enterprises and small enterprises		
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		
		Total Trade payable	
	Other non-current financial liabilities		
		Total of other non-current financial liabilities	
		Total non-current financial liabilities	0.00
	Provisions, non-current		0.00
	Deferred tax liabilities (net)		3,369.90
	Deferred government grants, Non-current		
	Other non-current liabilities		
		Total of other non-current liabilities	
		Total non-current liabilities	3,369.90
	Current liabilities		
	Current financial liabilities		
	Borrowings, current		7,169.32
	Trade payables, current		
	(A) Total outstanding dues of micro enterprises and small enterprises		37.86
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		531.44
		Total Trade payable	569.30
	Other current financial liabilities		
1	Liability for Expenses		2,096.97
		Total of other current financial liabilities	2,096.97
		Total current financial liabilities	9,835.59
	Other current liabilities		
1	Income Received in Advance		1,350.83
2	Statutory Dues Payable		705.76
		Total of other current liabilities	2,056.59
	Provisions, current		767.62
	Current tax liabilities (Net)		
	Deferred government grants, Current		
		Total current liabilities	12,659.80
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	16,029.70

	Total equity and liabilities	60,145.05
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	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	2,652.61
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0.00
	Adjustments for decrease (increase) in inventories	(51.11)
	Adjustments for decrease (increase) in trade receivables, current	(1,011.42)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	121.58
	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	(96.48)
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	(407.53)
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	1,572.59
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	93.35
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	977.08
	Adjustments for other financial liabilities, non-current	(66.75)
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	0.00
	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	(44.00)
	Other adjustments to reconcile profit (loss)	0.00
	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)	1,087.31
	Net cash flows from (used in) operations	3,739.92
	Dividends received	(0.48)
	Interest paid	(846.74)
	Interest received	(117.80)
	Income taxes paid (refund)	759.05
	Other inflows (outflows) of cash	(0.21)
	Net cash flows from (used in) operating activities	3,709.12
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	1,910.50
	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	4.00
	Proceeds from sales of property, plant and equipment	1.20
	Purchase of property, plant and equipment	2,437.44
	Proceeds from sales of investment property	311.75
	Purchase of investment property	68.20
	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	0.48
	Interest received	117.80
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	205.18
	Net cash flows from (used in) investing activities	(3,783.73)
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	396.36
	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	0.00
	Repayments of borrowings	0.33
	Payments of lease liabilities	0.00
	Dividends paid	0.00
	Interest paid	846.74
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	(450.71)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(525.32)
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	(525.32)
	Cash and cash equivalents cash flow statement at beginning of period	976.58

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Cash and cash equivalents cash flow statement at end of period

451.26

Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results			Yes
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s DAS PATTNAIK & CO	Yes	31-08-2028

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							

Text Block

Textual Information(1)	RPT with Shrishti Trading Corporation Pvt. Ltd. was approved by Audit committee and Board in their respective meetings held on 15.06.2021 and shareholders approval obtained at the AGM held on 30.09.2021 for an estimated amount around Rs. 500 cr. per financial year from F.Y 2021-22 and onwards.
Textual Information(2)	RPT with Shrishti Trading Corporation Pvt. Ltd. was approved by Audit committee and Board in their respective meetings held on 15.06.2021 and shareholders approval obtained at the AGM held on 30.09.2021 for an estimated amount around Rs. 500 cr. per financial year from F.Y 2021-22 and onwards.
Textual Information(3)	RPT with Karma Re-rollers Pvt. Ltd. was approved by Audit committee and Board in their respective meetings held on 25.08.2023 and shareholders approval obtained at the AGM held on 29.09.2023 for an estimated amount around Rs. 500 cr. per financial year from the F.Y 2023-24 and onwards.
Textual Information(4)	RPT with Karma Re-rollers Pvt. Ltd. was approved by Audit committee and Board in their respective meetings held on 25.08.2023 and shareholders approval obtained at the AGM held on 29.09.2023 for an estimated amount around Rs. 500 cr. per financial year from the F.Y 2023-24 and onwards.
Textual Information(5)	the said amount shown is for brand royalty paid by Karma - Re-rollers Pvt. Ltd. to scan steels ltd.
Textual Information(6)	Company gave on lease one of Company's Unit IV - having Plant - 2nos.of rotary Klin of 100 TPD (Tonnes per Day) each of DRI (Direct Reduction of Iron ore) located at Sy, No. 285 B1, 285 B2, 286 B, Haraginadoni Road, Vill - Veniveerapura Village, Bellary - 582115, Karnataka on a Monthly rental of Rs. 27 lakhs Plus GST for two years and for the same Membes approval was accorded in AGM held on 29.09.2022

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

SCAN STEELS LIMITED

General Information

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MSEI Symbol*	NOTLISTED
ISIN*	INE099G01011
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	15-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	STEEL MANUFACTURING
Start date of board meeting	15-05-2026
Start time of board meeting	16:00:00
End date of board meeting	15-05-2026
End time of board meeting	17:45:00
Whether cash flow statement is applicable on company	Yes

Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results - Ind-AS

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-01-2026	01-04-2025
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	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.		
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	Other income	151.79	162.49
	Total income	28,317.86	83,988.12
2	Expenses		
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	(b) Purchases of stock-in-trade	3,709.48	8,635.46
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,599.70	(2,567.96)
	(d) Employee benefit expense	1,301.74	4,009.23
	(e) Finance costs	195.58	846.74
	(f) Depreciation, depletion and amortisation expense	393.16	1,572.59
	(g) Other Expenses		
1	Consumption of stores and spares	938.31	3,014.78
2	CSR expenses	29.79	49.09
3	Power and Fuel	2,555.99	9,681.08
4	Water Charges	14.16	61.72
5	Operational Expenses	271.57	982.77
6	Selling and Distribution Expenses	34.72	42.53
7	Security Service Charges	8.81	37.94
8	Rent, Rates and Taxes	108.95	312.02

9	Repair and Maintenance	86.30	203.35
10	Others	249.96	763.07
	Total other expenses	4,298.56	15,148.35
	Total expenses	27,387.06	81,335.51
3	Total profit before exceptional items and tax	930.80	2,652.61
4	Exceptional items	93.30	220.72
5	Total profit before tax	1,024.10	2,873.33
6	Tax expense		
7	Current tax	262.55	764.89
8	Deferred tax	(23.12)	(92.81)
9	Total tax expenses	239.43	672.08
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	784.67	2,201.25
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	784.67	2,201.25
17	Other comprehensive income net of taxes	(45.54)	(20.74)
18	Total Comprehensive Income for the period	739.13	2,180.51
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	0.00	0.00
	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	0.00	0.00
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00
21	Details of equity share capital		
	Paid-up equity share capital	5,860.23	5,860.23
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		38,808.77
23	Earnings per share		
i	Earnings per equity share for continuing operations		

	Basic earnings (loss) per share from continuing operations	1.34	3.76
	Diluted earnings (loss) per share from continuing operations	1.29	3.71
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	1.34	3.76
	Diluted earnings (loss) per share from continuing and discontinued operations	1.29	3.71
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		

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Items that will not be reclassified to profit and loss	(45.54)	(20.74)
Total Amount of items that will not be reclassified to profit and loss	(45.54)	(20.74)
2 Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3 Amount of items that will be reclassified to profit and loss		
1 Items that will be reclassified to Profit and Loss	0.00	0.00
Total Amount of items that will be reclassified to profit and loss	0.00	0.00
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income	(45.54)	(20.74)

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Assets		
1	Non-current assets	
	Property, plant and equipment	25,110.23
	Capital work-in-progress	4,120.59
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	3.64
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
Non-current financial assets		
	Non-current investments	4,537.03
	Trade receivables, non-current	0.00
	Loans, non-current	0.00
Other non-current financial assets		
1	Security Deposits	1,501.90
2	Other Bank Balances	293.33
	Total of other non-current financial assets	1,795.23
	Total non-current financial assets	6,332.26
	Deferred tax assets (net)	0.00
Other non-current assets		
1	Advance against property	1,882.16
2	Other Long term loans and advances	162.02
3	Balances with Government Authority	421.17
	Total of other non-current assets	2,465.35

	Total non-current assets	38,032.07
2	Current assets	
	Inventories	16,811.80
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	2,110.09
	Cash and cash equivalents	437.81
	Bank balance other than cash and cash equivalents	13.45
	Loans, current	0.00
	Other current financial assets	
	Total of Other current financial assets	
	Total current financial assets	2,561.35
	Current tax assets (net)	0.00
	Other current assets	
1	Advance to supplier	2,162.80
2	Advances for expenses and Others	381.39
3	Balances with Government Authority	881.44
4	Other Short term Loans and Advances	23.76
5	Prepaid Expenses	48.30
	Total of other current assets	3,497.69
	Total current assets	22,870.84
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	60,902.91
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	6,064.44
	Other equity	38,808.77
	Total equity attributable to owners of parent	44,873.21
	Non controlling interest	0.00
	Total equity	44,873.21
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.00

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		
	Total of other non-current financial liabilities	
	Total non-current financial liabilities	0.00
Provisions, non-current		0.00
Deferred tax liabilities (net)		3,369.90
Deferred government grants, Non-current		0.00
Other non-current liabilities		
	Total of other non-current liabilities	
	Total non-current liabilities	3,369.90
Current liabilities		
Current financial liabilities		
Borrowings, current		7,169.32
Trade payables, current		
(A) Total outstanding dues of micro enterprises and small enterprises		37.86
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		531.44
	Total Trade payable	569.30
Other current financial liabilities		
1 Liability for Expenses		2,096.97
	Total of other current financial liabilities	2,096.97
	Total current financial liabilities	9,835.59
Other current liabilities		
1 Income Received in Advance		1,350.83
2 Statutory Dues Payable		705.76
	Total of other current liabilities	2,056.59
Provisions, current		767.62
Current tax liabilities (Net)		0.00
Deferred government grants, Current		0.00
	Total current liabilities	12,659.80
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	16,029.70
	Total equity and liabilities	60,902.91
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
Part I	
Blue color marked fields are non-mandatory.	
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before tax	2,873.33
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	0.00
Adjustments for decrease (increase) in inventories	(51.11)
Adjustments for decrease (increase) in trade receivables, current	(1,011.42)
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	121.58
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	(96.48)
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	(407.53)
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	1,572.59
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	93.35
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	977.08
Adjustments for other financial liabilities, non-current	(66.75)

	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	0.00
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	0.00
	Adjustments for undistributed profits of associates	220.72
	Other adjustments for which cash effects are investing or financing cash flow	(39.66)
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	(4.34)
	Total adjustments for reconcile profit (loss)	866.59
	Net cash flows from (used in) operations	3,739.92
	Dividends received	(0.48)
	Interest paid	(846.74)
	Interest received	(117.80)
	Income taxes paid (refund)	759.05
	Other inflows (outflows) of cash	(0.22)
	Net cash flows from (used in) operating activities	3,709.11
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	1,910.50
	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	4.00
	Proceeds from sales of property, plant and equipment	1.20
	Purchase of property, plant and equipment	2,437.44
	Proceeds from sales of investment property	311.75
	Purchase of investment property	68.20
	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	0.48
	Interest received	117.80
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	205.18
	Net cash flows from (used in) investing activities	(3,783.73)
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	396.36
	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	0.00
	Repayments of borrowings	0.33
	Payments of lease liabilities	0.00
	Dividends paid	0.00
	Interest paid	846.73
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00

	Net cash flows from (used in) financing activities	(450.70)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(525.32)
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	(525.32)
	Cash and cash equivalents cash flow statement at beginning of period	976.58
	Cash and cash equivalents cash flow statement at end of period	451.26

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s DAS PATTNAIK & CO	Yes	31-08-2028

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							