

Integrated Filing (Finance) Ind AS

BHAGIRADHA CHEMICALS & INDUSTRIES LIMITED

General Information

Scrip code*	531719
NSE Symbol*	BHAGCHEM
MSEI Symbol*	NOTLISTED
ISIN*	INE414D01027
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	19-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-05-2026
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	Manufacturing of Agro Chemicals
Start date of board meeting	19-05-2026
Start time of board meeting	12:30:00
End date of board meeting	19-05-2026
End time of board meeting	16:30:00
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	13-02-2025	
Indicate Company website link for updated RPT policy of the Company	www.bhagirad.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	<u>Textual Information</u> (1)

Text Block

<u>Textual Information(1)</u>	There are no such instances during the reporting period
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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	01-01-2026	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	14,916.17	52,122.21
Other income	92.11	570.27
Total income	15,008.28	52,692.48
2 Expenses		
(a) Cost of materials consumed	8,890.84	32,299.16
(b) Purchases of stock-in-trade	227.50	227.50
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,062.11	1,924.56
(d) Employee benefit expense	1,117.19	4,223.57
(e) Finance costs	299.67	1,138.75
(f) Depreciation, depletion and amortisation expense	350.39	1,379.03
(g) Other Expenses		
1 Other Expenses	2,217.16	8,482.98
Total other expenses	2,217.16	8,482.98
Total expenses	14,164.86	49,675.55
3 Total profit before exceptional items and tax	843.42	3,016.93
4 Exceptional items	0.00	0.00
5 Total profit before tax	843.42	3,016.93
6 Tax expense		
7 Current tax	57.89	515.92
8 Deferred tax	64.91	(122.65)
9 Total tax expenses	122.80	393.27
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	720.62	2,623.66
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	720.62	2,623.66
17 Other comprehensive income net of taxes	2.81	(11.90)
18 Total Comprehensive Income for the period	723.43	2,611.76
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	1,296.69	1,296.69
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		0.00
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.56	2.02
	Diluted earnings (loss) per share from continuing operations	0.56	2.02
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	0.56	2.02
	Diluted earnings (loss) per share from continuing and discontinued operations	0.56	2.02
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 Remeasurement gain / (loss) on employees defined benefit plan	3.75	(15.90)
2 Deferred tax credit on above	(0.94)	4.00
Total Amount of items that will not be reclassified to profit and loss	2.81	(11.90)
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		
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	0.00	0.00
5 Total Other comprehensive income	2.81	(11.90)

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	21,183.93
	Capital work-in-progress	84.70
	Investment property	
	Goodwill	0.00
	Other intangible assets	146.39
	Intangible assets under development	135.13
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	41,038.79
	Trade receivables, non-current	
	Loans, non-current	0.00
	Other non-current financial assets	
1	Other financial assets	565.89
	Total of other non-current financial assets	565.89
	Total non-current financial assets	41,604.68
	Deferred tax assets (net)	
	Other non-current assets	
1	Other non-current assets	59.47
	Total of other non-current assets	59.47
	Total non-current assets	63,214.30
2	Current assets	
	Inventories	9,233.14
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	20,017.23
	Cash and cash equivalents	1,461.30
	Bank balance other than cash and cash equivalents	211.11
	Loans, current	0.00
	Other current financial assets	
1	Other financial assets	41.10
	Total of Other current financial assets	41.10
	Total current financial assets	21,730.74
	Current tax assets (net)	64.03
	Other current assets	
1	Other current assets	567.99
	Total of other current assets	567.99

		Total current assets	31,595.90
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
		Total assets	94,810.20
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital		1,296.69
	Other equity		71,059.06
	Total equity attributable to owners of parent		72,355.75
	Non controlling interest		
		Total equity	72,355.75
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current		2,402.47
	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		
1	Lease Liabilities		214.19
2	Other Financial Liabilities		60.99
	Total of other non-current financial liabilities		275.18
	Total non-current financial liabilities		2,677.65
	Provisions, non-current		55.67
	Deferred tax liabilities (net)		2,168.00
	Deferred government grants, Non-current		
	Other non-current liabilities		
		Total of other non-current liabilities	
		Total non-current liabilities	4,901.32
	Current liabilities		
	Current financial liabilities		
	Borrowings, current		6,621.07
	Trade payables, current		
	(A) Total outstanding dues of micro enterprises and small enterprises		273.80
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		9,741.21
		Total Trade payable	10,015.01
	Other current financial liabilities		
1	Lease Liabilities		121.91
2	Other Financial Liabilities		441.72
	Total of other current financial liabilities		563.63
	Total current financial liabilities		17,199.71
	Other current liabilities		
1	Other current liabilities		64.78
		Total of other current liabilities	64.78
	Provisions, current		288.64
	Current tax liabilities (Net)		
	Deferred government grants, Current		

		Total current liabilities	17,553.13
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	22,454.45
		Total equity and liabilities	94,810.20
	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	3,016.93
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	769.75
Adjustments for decrease (increase) in inventories	2,573.37
Adjustments for decrease (increase) in trade receivables, current	(2,613.62)
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	(127.29)
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	(79.17)
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	1,379.03
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	0.00
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	0.00
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	30.97
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	0.00
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	(70.52)
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	1,862.52
Net cash flows from (used in) operations	4,879.45
Dividends received	0.00
Interest paid	0.00
Interest received	(359.86)

	Income taxes paid (refund)	759.71
	Other inflows (outflows) of cash	(181.75)
	Net cash flows from (used in) operating activities	3,578.13
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	0.00
	Purchase of property, plant and equipment	1,312.74
	Proceeds from sales of investment property	11.77
	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	0.00
	Interest received	341.66
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(3,443.52)
	Net cash flows from (used in) investing activities	(4,402.83)
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	2,363.79
	Repayments of borrowings	598.50
	Payments of lease liabilities	121.84
	Dividends paid	194.92
	Interest paid	717.96

	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	730.57
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(94.13)
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.43
	Net increase (decrease) in cash and cash equivalents	(93.70)
	Cash and cash equivalents cash flow statement at beginning of period	1,555.00
	Cash and cash equivalents cash flow statement at end of period	1,461.30

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	R KANKARIA & UTTAM SINGHI	Yes	30-06-2029

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							

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

BHAGIRADHA CHEMICALS & INDUSTRIES LIMITED

General Information

Scrip code*	531719
NSE Symbol*	BHAGCHEM
MSEI Symbol*	NOTLISTED
ISIN*	INE414D01027
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	19-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-05-2026
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	Manufacturing of Agro Chemicals
Start date of board meeting	19-05-2026
Start time of board meeting	12:30:00
End date of board meeting	19-05-2026
End time of board meeting	16:30:00
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
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	15,809.65	53,594.33
Other income	67.34	236.29
Total income	15,876.99	53,830.62
2 Expenses		
(a) Cost of materials consumed	9,366.85	33,995.73
(b) Purchases of stock-in-trade	227.50	227.50
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	63.72	(704.80)
(d) Employee benefit expense	1,464.83	4,946.36
(e) Finance costs	704.51	1,746.38
(f) Depreciation, depletion and amortisation expense	823.69	2,093.31
(g) Other Expenses		
1 Other Expenses	2,744.86	9,415.43
Total other expenses	2,744.86	9,415.43
Total expenses	15,395.96	51,719.91
3 Total profit before exceptional items and tax	481.03	2,110.71
4 Exceptional items	0.00	0.00
5 Total profit before tax	481.03	2,110.71
6 Tax expense		
7 Current tax	57.89	515.92
8 Deferred tax	15.74	(222.53)
9 Total tax expenses	73.63	293.39
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	407.40	1,817.32
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	407.40	1,817.32
17 Other comprehensive income net of taxes	2.16	(12.72)
18 Total Comprehensive Income for the period	409.56	1,804.60
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	1,296.69	1,296.69
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		0.00
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.31	1.40
	Diluted earnings (loss) per share from continuing operations	0.31	1.40
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	0.31	1.40
	Diluted earnings (loss) per share from continuing and discontinued operations	0.31	1.40
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 Remeasurement gain / (loss) on employees defined benefit plan	2.97	(16.89)
2 Deferred tax credit on above	(0.81)	4.17
Total Amount of items that will not be reclassified to profit and loss	2.16	(12.72)
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		
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	0.00	0.00
5 Total Other comprehensive income	2.16	(12.72)

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	57,846.32
	Capital work-in-progress	9,422.00
	Investment property	
	Goodwill	0.00
	Other intangible assets	146.39
	Intangible assets under development	138.83
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	0.00
	Trade receivables, non-current	
	Loans, non-current	0.00
	Other non-current financial assets	
1	Other Financial Assets	663.45
	Total of other non-current financial assets	663.45
	Total non-current financial assets	663.45
	Deferred tax assets (net)	
	Other non-current assets	
1	Other Non Current Assets	153.44
	Total of other non-current assets	153.44
	Total non-current assets	68,370.43
2	Current assets	
	Inventories	14,575.46
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	20,468.24
	Cash and cash equivalents	1,635.15
	Bank balance other than cash and cash equivalents	257.09
	Loans, current	0.00
	Other current financial assets	
1	Other Financial Assets	74.72
	Total of Other current financial assets	74.72
	Total current financial assets	22,435.20
	Current tax assets (net)	75.98
	Other current assets	

1	Other current assets	6,562.17
	Total of other current assets	6,562.17
	Total current assets	43,648.81
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	1,12,019.24
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1,296.69
	Other equity	68,535.60
	Total equity attributable to owners of parent	69,832.29
	Non controlling interest	
	Total equity	69,832.29
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	15,313.52
	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	
1	Lease Liabilities	235.35
2	Other Financial Liabilities	60.99
	Total of other non-current financial liabilities	296.34
	Total non-current financial liabilities	15,609.86
	Provisions, non-current	83.53
	Deferred tax liabilities (net)	1,939.27
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	17,632.66
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	7,791.76
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	273.80
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	13,535.34
	Total Trade payable	13,809.14
	Other current financial liabilities	
1	Lease Liabilities	123.25
2	Other Financial Liabilities	2,449.99
	Total of other current financial liabilities	2,573.24
	Total current financial liabilities	24,174.14
	Other current liabilities	
1	Other current liabilities	87.96

		Total of other current liabilities	87.96
	Provisions, current		292.19
	Current tax liabilities (Net)		
	Deferred government grants, Current		
		Total current liabilities	24,554.29
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	42,186.95
		Total equity and liabilities	1,12,019.24
	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	2,110.71
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	771.10
Adjustments for decrease (increase) in inventories	(1,604.36)
Adjustments for decrease (increase) in trade receivables, current	(3,065.99)
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	(2,565.04)
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	4,435.27
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	2,093.31
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	0.00
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	0.00
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	39.45
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	0.00
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	4.86
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	108.60
Net cash flows from (used in) operations	2,219.31
Dividends received	0.00

	Interest paid	0.00
	Interest received	(113.97)
	Income taxes paid (refund)	763.03
	Other inflows (outflows) of cash	(140.95)
	Net cash flows from (used in) operating activities	1,201.36
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	0.00
	Purchase of property, plant and equipment	16,013.86
	Proceeds from sales of investment property	11.77
	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	0.00
	Interest received	95.77
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(110.89)
	Net cash flows from (used in) investing activities	(16,017.21)
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	14,664.12

	Repayments of borrowings	0.00
	Payments of lease liabilities	123.20
	Dividends paid	194.92
	Interest paid	717.96
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	13,628.04
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(1,187.81)
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.43
	Net increase (decrease) in cash and cash equivalents	(1,187.38)
	Cash and cash equivalents cash flow statement at beginning of period	2,822.53
	Cash and cash equivalents cash flow statement at end of period	1,635.15

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	R KANKARIA & UTTAM SINGHI	Yes	30-06-2029

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							