

Integrated Filing — IndAS

General information about company

Scrip Code	543732
NSE Symbol	RADIANTCMS
MSEI Symbol	NOTLISTED
ISIN	INE855R01021
Name of company	RADIANT CASH MANAGEMENT SERVICES LIMITED
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	29-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	18-05-2026
Description of presentation currency	INR
Level of rounding used in financial results	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	CASH LOGISTICS SERVICES
Start date and time of board meeting	29-05-2026 15:15:00
End date and time of board meeting	29-05-2026 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 banks 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
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	11-02-2026
Indicate Company website link for updated RPT policy of the Company	https://www.radiantcashservices.com/corporate-governance/#166731872774-3b91d66-5fb5
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

The Company has not defaulted

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)
A Date of start of reporting period	01-01-2026	01-04-2025
B Date of end of reporting period	31-03-2026	31-03-2026
C Whether results are audited or unaudited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone
1	Income	
Revenue from operations	10,003.90	40,128.60
Other income	246.40	944.40
Total income	10,250.30	41,073.00
2	Expenses	
(a) Cost of materials consumed	0.00	0.00
(b) Purchases of stock-in-trade	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
(d) Employee benefit expense	2,183.50	8,634.30
(e) Finance costs	151.90	469.40
(f) Depreciation, depletion and amortisation expense	249.30	961.20
(f)	Other Expenses	
1 Other Expenses	6,524.90	26,307.00
Total other expenses	6,524.90	26,307.00
Total expenses	9,109.60	36,371.90
3 Total profit before exceptional items and tax	1,140.70	4,701.10
4 Exceptional items	0.00	0.00
5 Total profit before tax	1,140.70	4,701.10
6 Tax expense		
7 Current tax	269.60	959.00
8 Deferred tax	(23.40)	(79.40)
9 Total tax expenses	246.20	879.60
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	894.50	3,821.50
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	894.50	3,821.50
17	Other comprehensive income net of taxes	(13.20)	(48.10)
18	Total Comprehensive Income for the period	881.30	3,773.40
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	1,067.10	1,067.10
	Face value of equity share capital	1	1
27	Details of debt securities		
22	Reserves excluding revaluation reserve		27,322.10
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.84	3.58
	Diluted earnings (loss) per share from continuing operations	0.84	3.58
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
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.84	3.58
	Diluted earnings (loss) per share from continuing and discontinued operations	0.84	3.58
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Disclosure of notes on financial results		

Remarks

Debt equity ratio
Debt service coverage ratio
Interest service coverage ratio

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	2,849.30
	Capital work-in-progress	28.60
	Investment property	
	Goodwill	0.00
	Other intangible assets	38.90
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	1,120.00
	Trade receivables, non-current	
	Loans, non-current	0.00
	Other non-current financial assets	
1	Other non-current financial assets	10,699.90
	Total of other non-current financial assets	10,699.90
	Total non-current financial assets	11,819.90
	Deferred tax assets (net)	283.80
	Other non-current assets	
1	Other non-current assets	507.90
	Total of other non-current assets	507.90
	Total non-current assets	15,528.40
2	Current assets	
	Inventories	0.00
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	7,840.60
	Cash and cash equivalents	21,403.10
	Bank balance other than cash and cash equivalents	627.80
	Loans, current	0.00
	Other current financial assets	
	Total of other current financial assets	991.30
	Total current financial assets	30,862.80
	Current tax assets (net)	
	Other current assets	
1	Other current assets	744.70
	Total of other current assets	744.70
	Total current assets	31,607.50

3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	47,135.90
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1,067.10
	Other equity	27,322.10
	Total equity attributable to owners of parent	28,389.20
	Non controlling interest	
	Total equity	28,389.20
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)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
1	Other non-current liabilities	656.70
	Total of other non-current liabilities	656.70
	Total non-current liabilities	656.70
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	15,003.50
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	49.40
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	102.80
	Total Trade payable	152.20
	Other current financial liabilities	
1	Other current financial liabilities	2,280.20
	Total of other current financial liabilities	2,280.20
	Total current financial liabilities	17,435.90
	Other current liabilities	426.00
1	Other current liabilities	426.00
	Total of other current liabilities	426.00
	Provisions, current	228.10
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	18,090.00
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	18,746.70
	Total equity and liabilities	47,135.90
	Disclosure of notes on assets and liabilities	

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

Amount in (Lakhs)

Particulars	3 months/ 6 month 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
1	Segment Revenue (Income)	
	(net sale/income from each segment should be disclosed)	
	Total Segment Revenue	
	Less: Inter segment revenue	
	Revenue from operations	
2	Segment Result	
	Profit (+) / Loss (-) before tax and interest from each segment	
	Total Profit before tax	
	i. Finance cost	
	ii. Other Unallocable Expenditure net off Unallocable income	
	Profit before tax	
3	(Segment Asset - Segment Liabilities)	
	Segment Asset	
	Total Segment Asset	
	Un-allocable Assets	null
	Net Segment Asset	null
4	Segment Liabilities	
	Segment Liabilities	
	Total Segment Liabilities	
	Un-allocable Liabilities	null
	Net Segment Liabilities	null

Disclosure of notes on segments

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)
A	Date of start of reporting period	01-01-2026	01-04-2025
B	Date of end of reporting period	31-03-2026	31-03-2026
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1 Amount of items that will not be reclassified to profit and loss			
1	Remeasurements of Defined Benefit Plan Actuarial Gains/(Losses)	(17.60)	(64.30)
Total Amount of items that will not be reclassified to profit and loss		(17.60)	(64.30)
2	Income tax relating to items that will not be reclassified to profit or loss	(4.40)	(16.20)
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	(13.20)	(48.10)

Cash flow statement, indirect

Amount in (Lakhs)

Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2025
B	Date of end of reporting period	31-03-2026
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Statement of cash flows		
Cash flows from used in operating activities		
Profit before tax		4,701.10
Adjustments for reconcile profit (loss)		
Adjustments for finance costs		469.40
Adjustments for decrease (increase) in inventories		0.00
Adjustments for decrease (increase) in trade receivables, current		(585.10)
Adjustments for decrease (increase) in trade receivables, non-current		0.00
Adjustments for decrease (increase) in other current assets		(76.40)
Adjustments for decrease (increase) in other non-current assets		(12.30)
Adjustments for other financial assets, non-current		(22.30)
Adjustments for other financial assets, current		0.00
Adjustments for other bank balances		0.00
Adjustments for increase (decrease) in trade payables, current		(22.80)
Adjustments for increase (decrease) in trade payables, non-current		0.00
Adjustments for increase (decrease) in other current liabilities		78.60
Adjustments for increase (decrease) in other non-current liabilities		(89.50)
Adjustments for depreciation and amortisation expense		961.20
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
Adjustments for provisions, current		33.10
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		
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		
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		
Total adjustments for reconcile profit (loss)		733.90
Net cash flows from (used in) operations		5,435.00
Dividends received		
Interest paid		0.00
Interest received		(750.90)
Income taxes paid (refund)		1,191.20
Other inflows (outflows) of cash		145.30
Net cash flows from (used in) operating activities		3,638.20
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		
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		
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		
Purchase of property, plant and equipment		324.30
Proceeds from sales of investment property		1.00

Purchase of investment property	0.00
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	0.00
Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	3,718.80
Cash advances and loans made to other parties	400.00
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	594.70
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) investing activities	(3,847.40)
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	6,115.50
Repayments of borrowings	0.00
Payments of lease liabilities	238.00
Dividends paid	2,667.70
Interest paid	466.50
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) financing activities	2,743.30
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,534.10
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	2,534.10
Cash and cash equivalents cash flow statement at beginning of period	18,867.00
Cash and cash equivalents cash flow statement at end of period	21,401.10

Details of Impact of Audit Qualification

Amount in (Lakhs)

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	ASA & ASSOCIATES, LLP CHARTERED ACCOUNTANTS	Yes	31-03-2029

Amount in (Lakhs)

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

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.

Sr No.	Details of the party (listed entity/ subsidiary) entering into the transaction		Details of the counterparty		Relationship of the counterparty with the listed entity or its subsidiary	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 financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments				Notes	
	Name	PAN	Name	PAN									Opening balance	Closing balance	(9.20)	Nature of indebtedness (loan/ advance/ other debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured		Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
1	Radiant Cash Management Services Limited		Radiant Protection Force Private Limited		Entity significantly influenced by the Director	Any other transaction	Contract Charges - Guards & Driver	5,900.00	Approved			2,275.80	30.70	(9.20)											
2	Radiant Cash Management Services Limited		Radiant Protection Force Private Limited		Entity significantly influenced by the Director	Any other transaction	Contract expenses - Cash Van (net)	4,800.00	Approved			1,206.70	0.00	0.00											
3	Radiant Cash Management Services Limited		Radiant Protection Force Private Limited		Entity significantly influenced by the Director	Any other transaction	Rent - Vehicles & Generators	1,690.00	Approved			449.20	0.00	0.00											
4	Radiant Cash Management		Radiant Protection Force Private		Entity significantly influenced by	Any other transaction	Rent - Buildings	110.00	Approved			51.90	0.00	0.00											

	Services Limited	Limited	the Director																
5	Radiant Cash Management Services Limited	Radiant Protection Force Private Limited	Entity significantly influenced by the Director	Loan		600.00	Approved		0.00	500.00	500.00								
6	Radiant Cash Management Services Limited	Radiant Protection Force Private Limited	Entity significantly influenced by the Director	Interest received		70.00	Approved		24.80	0.00	0.00								
7	Radiant Cash Management Services Limited	Radiant Foundation	Entity significantly influenced by the Director	Any other transaction	Donation given for CSR Activities	150.00	Approved		55.90	0.00	0.00								
8	Radiant Cash Management Services Limited	Aceware Fintech Services Private Limited	Subsidiary	Any other transaction	Commission for onboarding Merchants / BCs	1,170.00	Approved		7.20	7.20	0.00								
9	Radiant Cash Management Services Private Limited	Aceware Fintech Services Private Limited	Subsidiary	Any other transaction	Deputation of employees	80.00	Approved		17.60	0.00	14.10								
10	Radiant Cash Management Services Limited	Aceware Fintech Services Private Limited	Subsidiary	Any other transaction	Corporate guarantee	3,000.00	Approved		1,200.00	2,280.00	3,480.00								
11	Radiant Cash Management Services Limited	Aceware Fintech Services Private Limited	Subsidiary	Any other transaction	Corporate guarantee commission	90.00	Approved		22.50	17.40	46.00								
12	Radiant Cash Management Services Limited	Aceware Fintech Services Private Limited	Subsidiary	Loan		1,500.00	Approved		(400.00)	800.00	400.00	Loan	10.1500	1	Unsecured	For their principal Business activities	Textual Information(1)		
13	Radiant Cash Management Services Private Limited	Aceware Fintech Services Private Limited	Subsidiary	Interest received		120.00	Approved		29.90	0.00	0.20								
14	Radiant Cash Management Services Limited	Col. David Devashayam	Managing Director	Remuneration			Approved		83.30	11.10	(11.10)								
15	Radiant Cash Management Services Limited	Dr. RENUKA DAVID	Whole Time Director	Remuneration			Approved		18.00	2.40	(2.40)								
16	Radiant Cash Management Services Limited	Mr. Alexander David	Whole Time Director	Remuneration			Approved		12.00	1.70	1.50								
17	Aceware Fintech Services Private Limited	Ms. Nimisha Joseph Vadakkan	Managing Director	Remuneration			Approved		9.00	1.40	1.40								
18	Aceware Fintech Services Private Limited	Mr. Jimmin James Kurichiyil	Whole Time Director	Remuneration			Approved		21.00	2.80	2.80								
19	Aceware Fintech Services Private Limited	Kurichiyil Ayurveda Private Limited	Entity in which Director or his relative is interested	Purchase of goods or services			Ratified by Audit Committee of Subsidiary	0.10	02-03-2026	0.10	0.00	0.00							
Total value of transaction during the reporting period									5,084.90										

Text Block

Textual Information(1) Flexible interest rate which is based on the highest borrowing rate applicable to Radiant Cash Management Services Limited during each quarter + 0.10 % p.a.

Integrated Filing — IndAS

General information about company

Scrip Code	543732
NSE Symbol	RADIANTCMS
MSEI Symbol	NOTLISTED
ISIN	INE855R01021
Name of company	RADIANT CASH MANAGEMENT SERVICES LIMITED
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	29-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	18-05-2026
Description of presentation currency	INR
Level of rounding used in financial results	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	CASH LOGISTICS SERVICES
Start date and time of board meeting	29-05-2026 15:15:00
End date and time of board meeting	29-05-2026 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)
A Date of start of reporting period	01-01-2026	01-04-2025
B Date of end of reporting period	31-03-2026	31-03-2026
C Whether results are audited or unaudited	Audited	Audited
D Nature of report standalone or consolidated	Consolidated	Consolidated
1	Income	
Revenue from operations	10,077.50	42,947.50
Other income	240.40	891.10
Total income	10,317.90	43,838.60
2	Expenses	
(a) Cost of materials consumed	0.00	0.00
(b) Purchases of stock-in-trade	(12.30)	1,480.20

(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	30.00	(143.10)
(d)	Employee benefit expense	2,356.00	9,413.10
(e)	Finance costs	231.30	713.30
(f)	Depreciation, depletion and amortisation expense	297.50	1,149.90
(f)	Other Expenses		
1	Other Expenses	6,839.20	27,653.60
	Total other expenses	6,839.20	27,653.60
	Total expenses	9,741.70	40,267.00
3	Total profit before exceptional items and tax	576.20	3,571.60
4	Exceptional items	(312.50)	(312.50)
5	Total profit before tax	263.70	3,259.10
6	Tax expense		
7	Current tax	269.60	959.00
8	Deferred tax	(302.00)	(497.80)
9	Total tax expenses	(32.40)	461.20
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	296.10	2,797.90
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	296.10	2,797.90
17	<u>Other comprehensive income net of taxes</u>	(12.40)	(50.50)
18	Total Comprehensive Income for the period	283.70	2,747.40

19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	546.30	3,225.70
	Total profit or loss, attributable to non-controlling interests	(250.20)	(427.80)
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	533.60	3,176.20
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	(249.90)	(428.80)
21	Details of equity share capital		
	Paid-up equity share capital	1,067.10	1,067.10
	Face value of equity share capital	1	1
27	Details of debt securities		
22	Reserves excluding revaluation reserve		26,739.10
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.51	3.02
	Diluted earnings (loss) per share from continuing operations	0.51	3.02
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
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.51	3.02

	Diluted earnings (loss) per share from continuing and discontinued operations	0.51	3.02
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Disclosure of notes on financial results		

Remarks

Debt equity ratio

Debt service coverage ratio

Interest service coverage ratio

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	2,996.40
	Capital work-in-progress	28.60
	Investment property	

	Goodwill	176.50
	Other intangible assets	520.20
	Intangible assets under development	
	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 non-current financial assets	10,765.20
	Total of other non-current financial assets	10,765.20
	Total non-current financial assets	10,765.20
	Deferred tax assets (net)	875.80
	Other non-current assets	
1	Other non-current assets	516.70
	Total of other non-current assets	516.70
	Total non-current assets	15,879.40
2	Current assets	
	Inventories	219.30
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	7,894.40
	Cash and cash equivalents	21,593.00
	Bank balance other than cash and cash equivalents	871.70
	Loans, current	0.00
	Other current financial assets	
	Total of other current financial assets	3,155.00

	Total current financial assets	33,514.10
	Current tax assets (net)	
	Other current assets	
1	Other current assets	1,211.40
	Total of other current assets	1,211.40
	Total current assets	34,944.80
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	50,824.20
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1,067.10
	Other equity	26,739.10
	Total equity attributable to owners of parent	27,806.20
	Non controlling interest	(307.00)
	Total equity	27,499.20
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	289.70
	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 Liability	680.60

Total of other non-current financial liabilities	680.60
Total non-current financial liabilities	970.30
Provisions, non-current	0.00
Deferred tax liabilities (net)	
Deferred government grants, Non-current	
Other non-current liabilities	
Total of other non-current liabilities	
Total non-current liabilities	970.30
Current liabilities	
Current financial liabilities	
Borrowings, current	18,144.20
Trade payables, current	
(A) Total outstanding dues of micro enterprises and small enterprises	54.20
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	238.90
Total Trade payable	293.10
Other current financial liabilities	
1 Other current financial liabilities	2,951.40
2 Lease Liability	275.30
Total of other current financial liabilities	3,226.70
Total current financial liabilities	21,664.00
Other current liabilities	444.90
1 Other current liabilities	444.90
Total of other current liabilities	444.90
Provisions, current	245.80
Current tax liabilities (Net)	
Deferred government grants, Current	
Total current liabilities	22,354.70

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	23,325.00
	Total equity and liabilities	50,824.20

Disclosure of notes on assets and liabilities

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

**Amount in
(Lakhs)**

	Particulars	3 months/ 6 month 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
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
	Total Profit before tax		
	i. Finance cost		

**ii. Other Unallocable Expenditure
net off Unallocable income**

Profit before tax

3 (Segment Asset - Segment Liabilities)

Segment Asset

Total Segment Asset

Un-allocable Assets null null

Net Segment Asset null null

4 Segment Liabilities

Segment Liabilities

Total Segment Liabilities

Un-allocable Liabilities null null

Net Segment Liabilities null null

Disclosure of notes on segments

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)
A	Date of start of reporting period	01-01-2026	01-04-2025
B	Date of end of reporting period	31-03-2026	31-03-2026
C	Whether results are audited or unaudited	Audited	Audited
D	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 of Defined Benefit Plan Actuarial Gains/ (loss)	(16.50)	(67.50)
	Total Amount of items that will not be reclassified to profit and loss	(16.50)	(67.50)
2	Income tax relating to items that will not be reclassified to profit or loss	(4.10)	(17.00)
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		
5	Total Other comprehensive income	(12.40)	(50.50)

Cash flow statement, indirect

Amount in (Lakhs)

	Particulars	Year ended (dd-mm- yyyy)
A	Date of start of reporting period	01-04-2025
B	Date of end of reporting period	31-03-2026
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	3,259.10
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	713.30
	Adjustments for decrease (increase) in inventories	(143.10)
	Adjustments for decrease (increase) in trade receivables, current	(636.90)

Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	(281.20)
Adjustments for decrease (increase) in other non-current assets	0.00
Adjustments for other financial assets, non-current	(12.30)
Adjustments for other financial assets, current	(1,047.80)
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	102.70
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	71.60
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	1,149.90
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	150.90
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	304.50
Adjustments for other financial liabilities, non-current	0.00
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	0.00
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)	371.60

Net cash flows from (used in) operations	3,630.70
Dividends received	0.00
Interest paid	0.00
Interest received	(727.70)
Income taxes paid (refund)	1,198.00
Other inflows (outflows) of cash	72.60
Net cash flows from (used in) operating activities	1,777.60
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	346.10
Proceeds from sales of investment property	1.00
Purchase of investment property	0.00
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	0.00
Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00

Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	3,962.70
Cash advances and loans made to other parties	100.00
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	569.30
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) investing activities	(3,838.50)
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	7,489.30
Repayments of borrowings	0.00
Payments of lease liabilities	267.80
Dividends paid	2,667.70
Interest paid	710.40

Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) financing activities	3,843.40
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,782.50
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	1,782.50
Cash and cash equivalents cash flow statement at beginning of period	19,808.50
Cash and cash equivalents cash flow statement at end of period	21,591.00

Details of Impact of Audit Qualification

Amount in (Lakhs)

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	ASA & Associates LLP Chartered Accountants	Yes	31-03-2029