



KOLTE-PATIL DEVELOPERS LIMITED

Corporate Identification Number: L45200PN1991PLC129428

Registered Office: 8th Floor, City Bay, CTS No. 14 (P), 17 Boat Club Road, Pune - 411001

Tel. No. +91 20 67429200. Website: www.koltepatil.com. Email: investorrelation@koltepatil.com

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. in lakhs except earnings per share)

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Audited) (refer note 11)	(Unaudited)	(Audited) (refer note 11)	(Audited)	(Audited)
1	Revenue from operations	24,861	26,533	71,867	73,496	1,71,738
2	Other income	1,355	1,645	453	6,754	4,635
3	Total income (1+2)	26,216	28,178	72,320	80,250	1,76,373
4	Expenses					
	(a) Cost of services, construction and land	74,292	67,164	47,226	2,24,314	1,43,031
	(b) (Increase)/decrease in inventories of finished goods and work-in-progress	(56,269)	(48,265)	6,686	(1,71,891)	(13,347)
	(c) Employee benefits expense	2,476	2,573	2,469	10,166	9,417
	(d) Finance costs	610	1,054	637	2,665	4,191
	(e) Depreciation and amortisation expense	357	397	425	1,598	1,427
	(f) Other expenses	4,965	4,253	4,848	17,020	15,049
	Total expenses (a to f)	26,431	27,176	62,291	83,872	1,59,768
5	Profit/(loss) before share of profit/(loss) of associates, joint ventures for the period/year (net) (3-4)	(215)	1,002	10,029	(3,622)	16,605
6	Share of profit/(loss) of joint ventures and associates for the period/year	22	18	97	826	512
7	Profit/(loss) before tax for the period/year (5+6)	(193)	1,020	10,126	(2,796)	17,117
8	Tax expense/(credit)					
	-Current tax	2,760	4,102	1,720*	8,582	1,962*
	-Deferred tax	(1,537)	(3,511)	1,579*	(7,589)	4,134*
	-Tax pertaining to previous years	13	6	198	19	88
	Total tax expenses for the period/year	1,236	597	3,497	1,012	6,184
9	Net Profit/(loss) after tax (7-8)	(1,429)	423	6,629	(3,808)	10,933
	Net Profit/(loss) attributable to:					
	Owners of the Company	(1,575)	450	6,529	(3,867)	10,656
	Non-controlling interests	146	(27)	100	59	277
10	Other comprehensive income (net of tax)					
	Items that will not be reclassified to profit & loss in subsequent periods					
	-Remeasurements of the defined benefit liabilities/(asset)	(35)	-	(38)	(35)	(38)
	-Income tax relating to items that will not be reclassified to Profit or Loss	13	-	8	13	8
	Other comprehensive income/(loss) (net of tax) attributable to:					
	Owners of the company	(23)	-	(29)	(23)	(29)
	Non-controlling interests	1	-	(1)	1	(1)
11	Total comprehensive income/(loss) for the period/year (9+10)	(1,451)	423	6,599	(3,830)	10,903
	Total comprehensive income/(loss) attributable to					
	Owners of the company	(1,598)	450	6,500	(3,890)	10,627
	Non-controlling interests	147	(27)	99	60	276
12	Paid-up equity share capital (Face value of Rs. 10/- each)	8,868	8,868	7,600	8,868	7,600
13	Other equity excluding revaluation reserves as per balance sheet				1,11,821	75,412
14	Earnings per equity share attributable to owners (Face value of Rs. 10/- each)#					
	Basic (Rs)	(1.78)	0.51	8.59	(4.51)	14.02
	Diluted (Rs)	(1.78)	0.51	8.57	(4.51)	13.99

#Basic and Diluted EPS for all periods, except for the year ended March 31, 2026 and March 31, 2025 are not annualised.

*Restated (refer note 4)



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AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(Rs. in Lakhs)

Particulars	As at	As at
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	13,600	12,812
(b) Capital work-in-progress	361	-
(c) Investment property	9,153	1,690
(d) Other intangible assets	30	56
(e) Right of use asset	3,310	2,209
(f) Financial assets		
(i) Investments	1,081	1,942
(ii) Loans	133	136
(iii) Other financial assets	4,357	10,713
(g) Deferred tax assets (net)*	21,869	14,271
(h) Income tax assets (net)*	6,877	6,258
(i) Other non-current assets	6,506	24,207
Total non-current assets	67,277	74,294
2 Current assets		
(a) Inventories	5,27,500	3,61,070
(b) Financial assets		
(i) Investments	46,559	4,074
(ii) Trade receivables	6,341	6,213
(iii) Cash and cash equivalents	20,157	18,041
(iv) Other balances with banks	30,915	25,942
(v) Other financial assets	20,720	11,221
(c) Other current assets	36,274	28,228
Total current assets	6,88,466	4,54,789
Total assets	7,55,743	5,29,083
EQUITY AND LIABILITIES		
1 EQUITY		
(a) Equity share capital	8,868	7,600
(b) Other equity	1,11,821	75,412
Equity attributable to owners of the Company	1,20,689	83,012
(c) Non-controlling interests	(228)	720
Total equity	1,20,461	83,732
2 LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	151	427
(ii) Lease liability	2,717	2,015
(iii) Other financial liabilities	124	106
(b) Provisions	1,064	1,291
Total non-current liabilities	4,056	3,839
3 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,14,064	1,10,462
(ii) Lease liability	1,410	994
(iii) Trade Payable		
A. Dues of micro and small enterprises	3,808	4,201
B. Dues of creditors other than micro and small enterprises	62,151	50,125
(iv) Other financial liabilities	12,847	13,914
(b) Provisions	1,880	1,635
(c) Current tax liabilities (net)*	949	96
(d) Other current liabilities	4,34,117	2,60,085
Total current liabilities	6,31,226	4,41,512
Total equity and liabilities	7,55,743	5,29,083

*Restated (refer note 4)



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AUDITED CONSOLIDATED STATEMENT OF CASHFLOWS FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit /(loss) before tax and share of profit/(loss) in associates and joint ventures	(3,622)	16,605
	Adjustment for:		
	Depreciation and amortisation expense	1,598	1,427
	Employee stock option expense	(136)	136
	Profit on sale of property, plant and equipment	(52)	(11)
	Rental income from investment properties	(1,049)	-
	Provision for doubtful debts/advances	1,161	176
	Finance cost	2,665	4,191
	Interest income	(1,862)	(1,567)
	Gain on buyback/sale of investments	(71)	(324)
	Provision/liabilities no longer required written back	-	(392)
	Gain on derecognition of lease liability	(141)	-
	Dividend income	-	(122)
	Profit on sale of mutual fund	(451)	(62)
	Gain on fair valuation of financial instruments	(1,690)	(75)
	Operating profit/(loss) before working capital changes	(3,650)	19,982
	Adjustments for changes in working capital		
	(Increase)/decrease in inventories	(1,59,377)	(2,206)
	(Increase)/decrease in trade receivables	(1,048)	(671)
	(Increase)/decrease in other assets	6,294	(12,271)
	Increase/(decrease) in trade payables	11,633	(3,049)
	Increase/(decrease) in other liabilities	1,76,135	29,292
	Increase/(decrease) in provisions	(17)	27
	Cash generated from operating activities	29,970	31,104
	Income tax paid (net of refund)	(8,268)	(2,914)
	Net cash generated from operating activities (A)	21,702	28,190
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant and equipment and other intangible assets	(3,770)	(5,745)
	Payment for acquisition of interest in subsidiary	(2,920)	(1,621)
	Investment in associates/joint venture	-	(846)
	Loans given to joint venture	(114)	-
	Loans repaid by joint venture	2,106	-
	Consideration received for shares bought back/proceeds from divestment	425	1,525
	Proceeds from sale of property, plant & equipment	867	24
	Investment in mutual funds/Purchase of units in mutual fund	(81,823)	(21,031)
	Proceed from divestment of mutual fund/sale of units in mutual fund	41,480	26,925
	Rent received	1,049	-
	Dividend received	375	122
	Bank deposits placed/realized (net)	3,162	(18,428)
	Interest received	1,869	1,359
	Movement in escrow accounts considered as other bank balances	(10,088)	(6,367)
	Net cash used in investing activities (B)	(47,382)	(24,083)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Payment of principal portion of lease liabilities	(885)	(809)
	Payment to non-controlling interest	(568)	-
	Payment of interest on lease liability	(393)	(403)
	Proceeds from issue of share capital (including securities premium)	41,703	-
	Repayment of borrowings	(57,508)	(42,958)
	Proceeds from borrowings	57,064	41,391
	Dividend paid	-	(3,040)
	Interest paid	(11,617)	(10,223)
	Net cash (used in)/generated from financing activities (C)	27,796	(16,042)
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	2,116	(11,935)
	Cash and cash equivalents (opening balance)	18,041	29,976
	Cash and cash equivalents (closing balance)	20,157	18,041
	Cash and cash equivalents comprise of:		
	Cash in hand	10	19
	Balances with banks		
	- In current accounts	16,400	16,544
	- Deposit having original maturity of less than 3 months	3,747	1,478
	Total	20,157	18,041



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Notes:

- 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 22, 2026 and were subjected to audit by the Statutory Auditors.
- 2 The Group is predominantly engaged in the business of Real Estate. Thus there are no separate reportable operating segments in accordance with Indian Accounting Standard ("Ind AS") 108 - Operating Segments.
- 3 Since, the nature of activities being carried out by the Group is such that profits/(losses) from certain transactions do not necessarily accrue evenly over the year, results of a quarter may not be representative of profits/(losses) for the year.
- 4 Pursuant to provisions of Section 230-232 of the Companies Act, 2013, the Board of Directors of the Company on February 11, 2025 had approved the scheme of amalgamation of Kolte-Patil Integrated Townships Limited ("KPIT") (a wholly owned subsidiary of the Company) with Kolte-Patil Developers Limited ("KPDL") with appointed date of April 01, 2024 ("the Scheme"). National Company Law Tribunal ("NCLT") approved the above scheme vide its order dated October 07, 2025 and the merger became effective on October 31, 2025 on filing of the NCLT Order with the Registrar of Companies. The merger has been accounted as Business Combination of entities under common control as per Appendix C to Ind AS 103 - Business Combinations.
The aforesaid scheme has no impact on the Consolidated Financial Results of the Group since the scheme of merger was between the Holding Company and its wholly owned subsidiary, except for the tax expense for the quarter ended March 31, 2025 and year ended March 31, 2025 and income tax asset, current tax liability and deferred tax asset in the statement of assets and liabilities as at March 31, 2025 which have been restated to include the effects of this merger.
- 5 Issue of NCD's during the year:
 - (a) On October 16, 2025, the Debenture Allotment Committee allotted 13,996 Series 4 fully, secured, listed, rated, zero coupon, redeemable, non-convertible debentures of par value Rs. 1,00,000/- each aggregating to Rs. 13,996 Lakhs, on a private placement basis to Marubeni Corporation, Japan. Unless redeemed earlier, NCDs shall be for a period of 120 months. The NCDs are secured by way of a registered mortgage over right, title and interest possessed in the Project Land and/or the earmarked units identified in respective Debenture Trust Deed ('DTD') and hypothecation on the receivables/ cash-flows arising from the earmarked units identified in respective DTD, as stated in the respective information memorandum/key information document, as applicable. The NCDs shall be redeemed at premium which is linked to collections made from sale of the earmarked units. These NCDs along with above redemption premium will be redeemed as and when the revenues are collected by the company in accordance with the debenture trust deed, as amended from time to time.
 - (b) On December 05, 2025, the Debenture Allotment Committee allotted 10,994 Series 4 fully, secured, listed, rated, zero coupon, non-convertible debentures of par value Rs. 1,00,000/- each aggregating to Rs. 10,994 Lakhs, on a private placement basis to Marubeni Corporation, Japan. Unless redeemed earlier, NCDs shall be for a period of 120 months. The NCDs are secured by way of a registered mortgage over right, title and interest possessed in the Project Land and/or the earmarked units identified in respective Debenture Trust Deed ('DTD') and hypothecation on the receivables/ cash-flows arising from the earmarked units identified in respective DTD, as stated in the respective information memorandum/key information document, as applicable. The NCDs shall be redeemed at premium which is linked to collections made from sale of the earmarked units. These NCDs along with above redemption premium will be redeemed as and when the revenues are collected by the company in accordance with the debenture trust deed, as amended from time to time.
- 6 The total listed secured Non-Convertible Debentures (NCDs), outstanding as on March 31, 2026 are as follows:
 - (a) 20,650 Senior, Secured, Listed, Rated, Redeemable, Zero coupon NCDs of face value Rs. 100,000 each.
As at, March 31, 2026, the Company has redeemed debentures amounting to Rs. 9,327 lakhs towards the outstanding principal amount and has paid Rs. 4,695 lakhs towards the redemption premium payable on such debentures. The outstanding principal amount of these debentures is Rs. 11,323 lakhs with a reduced face value of Rs. 54,831 per debenture. The security cover in respect of these outstanding Non-Convertible Debentures as on March 31, 2026 is 1.33 times principal amount outstanding as at period end which has been calculated on the basis of valuation of underlying project as at March 31, 2026.
 - (b) 11,090 Senior, Secured, Listed, Rated, Redeemable, Zero coupon NCDs of face value Rs. 1,00,000 each.
As at, March 31, 2026, the Company has redeemed debentures amounting to Rs. 5,244 lakhs towards the outstanding principal amount and has paid Rs. 639 lakhs towards the redemption premium payable on such debentures. The outstanding principal amount of these debentures is Rs. 5,846 lakhs with a reduced face value of Rs. 52,718 per debenture. The security cover in respect of these outstanding Non-Convertible Debentures as on March 31, 2026 is 2.14 times principal amount outstanding as at period end which has been calculated on the basis of valuation of underlying project as at March 31, 2026.
 - (c) 13,377 Series 3 Fully, Secured, Listed, Rated, Redeemable, Zero coupon NCDs of face value Rs. 1,00,000 each.
As at, March 31, 2026, the Company has redeemed debentures amounting to Rs. 6,058 lakhs towards the outstanding principal amount and has paid Rs. 1,608 lakhs towards the redemption premium payable on such debentures. The outstanding principal amount of these debentures is Rs. 7,319 lakhs with a reduced face value of Rs. 54,715 per debenture. The security cover in respect of these outstanding Non-Convertible Debentures as on March 31, 2026 is 1.18 times principal amount outstanding as at period end which has been calculated on the basis of valuation of underlying project as at March 31, 2026.
 - (d) 13,996 Series 4 Fully, Secured, Listed, Rated, Redeemable, Zero coupon NCDs of face value Rs. 1,00,000 each.
As at, March 31, 2026, the Company has redeemed debentures amounting to Rs. 447 lakhs towards the outstanding principal amount and has paid Rs. 118 lakhs towards the redemption premium payable on such debentures. The outstanding principal amount of these debentures is Rs. 13,549 lakhs with a reduced face value of Rs. 96,808 per debenture. The security cover in respect of these outstanding Non-Convertible Debentures as on March 31, 2026 is 1.08 times principal amount outstanding as at period end which has been calculated on the basis of valuation of underlying project as at March 31, 2026.
 - (e) 10,994 Series 4 Fully, Secured, Listed, Rated, Redeemable, Zero coupon NCDs of face value Rs. 1,00,000 each.
As at, March 31, 2026, the Company has redeemed debentures amounting to Rs. 327 lakhs towards the outstanding principal amount and has paid Rs. 95 lakhs towards the redemption premium payable on such debentures. The outstanding principal amount of these debentures is Rs. 10,667 lakhs with a reduced face value of Rs. 97,026 per debenture. The security cover in respect of these outstanding Non-Convertible Debentures as on March 31, 2026 is 1.03 times principal amount outstanding as at period end which has been calculated on the basis of valuation of underlying project as at March 31, 2026.
The NCDs are secured by way of a registered mortgage over right, title and interest possessed by the Company in the Project Land and/or the earmarked units identified in respective Debenture Trust Deed ('DTD') and hypothecation on the receivables/ cash-flows arising from the earmarked units identified in respective DTD, as stated in the respective information memorandum/key information document, as applicable.
- 7 The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Codes viz Code on Wages, 2019, Industrial Relations Code, 2020, Code on Social Security, 2020, and Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as 'the New Labour Codes'). The New Labour Codes have been made effective from November 21, 2025.
Based on the Group's assessment, the New Labour Codes do not have material impact on the consolidated financial results for the year ended March 31, 2026. The Group continues to monitor the finalisation of Central/State rules and clarifications from the Government on other aspects of the New Labour Codes and would provide appropriate accounting effect on the basis of such developments as needed.



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- 8 On March 13, 2025, the Company had entered into Share Subscription Agreement ("SSA") between the Company, BREP Asia III India Holding Co VII Pte. Ltd. ("Acquirer") and Mr. Rajesh Anirudha Patil, Late Mr. Naresh Anirudha Patil, Mr. Milind Digambar Kolte, Mr. Yashvardhan Rajesh Patil and Mr. Harshavardhan Naresh Patil, in relation to the Preferential Issue of the Subscription Shares to the Acquirer on the terms and conditions contained therein. Pursuant to such SSA, the Preferential Issue Shares Allotment Committee of the Board of Directors of the Company at its meeting held on June 23, 2025, approved the allotment of 1,26,75,685 equity shares having face value of INR 10/- each, at a premium of Rs. 319 per equity share (total Rs. 329 per equity share), aggregating to Rs. 41,703 lakhs by way of a preferential allotment on a private placement basis to Acquirer. These equity shares were issued on June 23, 2025 and rank pari-passu with the existing issued equity shares of the Company in all respects including the payment of dividend and voting rights, if any. The corresponding costs pertaining to such preferential issue amounting to Rs. 200 lakhs have been included in other expenses for the year ended March 31, 2026.
- 9 Further, on March 13, 2025, the Company had entered into Share Purchase Agreement ("SPA") between the Acquirer, the Company, Mr. Rajesh Anirudha Patil, Late Mr. Naresh Anirudha Patil, Mr. Milind Digambar Kolte, Ms. Sunita Rajesh Patil, Ms. Vandana Naresh Patil, Ms. Sunita Milind Kolte, Mr. Yashvardhan Rajesh Patil, Ms. Ankita Rajesh Patil, Mr. Harshavardhan Naresh Patil and Ms. Priyanjali Naresh Patil ("Sellers") for the Acquirer to acquire from the Sellers equity shares constituting 25.70% of the paid-up post-proposed preferential issue equity share capital of the Company on the terms and conditions contained therein. Consequently, the Acquirer acquired such 2,27,96,353 equity shares from the Sellers on August 11, 2025. Subsequent to the above preferential issue and acquisition of shares, Acquirer holds 40% equity stake in the Company.
- 10 During the year ended March 31, 2026, the Company and/or its subsidiary have sold its stake and hence ceases to be shareholder/partner from Kolte-Patil Realtors Private Limited (vide Share Purchase Agreement dated August 06, 2025), Regensis Project Management LLP (vide Reconstituted LLP Agreement dated August 06, 2025), Amco Landmark Realty (vide Deed of Retirement dated August 07, 2025) and Ayaan Vihan Land Development (vide Deed of Retirement dated August 06, 2025). Accordingly, resulting gain of Rs. 71 lakhs has been recognised in the statement of profit and loss account for the year ended March 31, 2026. Additionally, Ankit Enterprises (subsidiary) and Kolte-Patil Nivasti Developers & Builders LLP (joint venture) have been converted from partnership firm/LLP into company w.e.f July 06, 2025 and July 03, 2025 respectively.
- 11 The figures for the quarter ended March 31, 2026 and March 31, 2025 are the derived figures between audited figures in respect of full financial year and the unaudited published year to date figures upto the third quarter of the respective financial year which were subjected to limited review.
- 12 The Board of Directors of the Company at its meeting dated May 22, 2026 have approved the draft scheme of amalgamation involving amalgamation of Kolte-Patil Lifespaces Private Limited and Kolte-Patil Smart Spaces Private Limited, wholly-owned subsidiaries of the Company with the Company under Section 230 to 232 of the Companies Act, 2013 read with applicable rules made thereunder. The Scheme is conditional and subject to necessary statutory and regulatory approvals/permissions including approval of National Company Law Tribunal, Mumbai and Members and consent from the creditors of the wholly owned subsidiaries/ the Company, as applicable.
- 13 During the year, the subsidiary of the Company has ceased to be partner from Suncity N&N Infrastructures LLP vide Deed of Retirement dated April 01, 2026 (with effective date as March 31, 2026).
- 14 The financial results will be posted on the website of the Company www.koltepatil.com and will be available on website of the National Stock Exchange of India Limited (NSE) and BSE Limited (BSE).

**For and on behalf of the Board of Directors of
Kolte-Patil Developers Limited**

Rajesh Patil
Managing Director
(DIN- 00381866)

Place: Pune
Date: May 22, 2026



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Additional information pursuant to Regulation 52(4) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended for Consolidated financial results as at and for the quarter and year ended March 31, 2026:

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Audited) (Refer note 11)	(Unaudited)	(Audited) (Refer note 11)	(Audited)	(Audited)
1	Debt equity ratio (Debt/Equity) Debt = Borrowing + Lease liabilities (Non-Current and Current) Equity = Equity share capital + Other equity + Non-controlling interests	0.98	1.04	1.36	0.98	1.36
2	Debt service coverage ratio (Earnings available for Debt Service/Debt Service) Earnings available for Debt Service = Profit before taxes + finance cost (net)^ + depreciation and amortisation expenses + Provision for doubtful debts/advances Debt Service = Finance cost (Gross)* + Lease Payments + Principal Repayments	0.03	0.14	1.11	0.02	0.38
3	Interest service coverage ratio (Earning available for Finance cost/Finance cost) Earnings available for Finance cost = Profit before taxes + finance cost (net)^ + depreciation and amortisation expenses + Provision for doubtful debts /advances Finance cost (Gross)* = Interest on loan borrowed + interest on lease liabilities and other finance charges	0.16	0.74	4.92	0.11	1.47
4	Current ratio# (Current assets/Current liabilities)	1.09	1.11	1.03	1.09	1.03
5	Long term debt to working capital ratio# (Long term debt)/(Working capital) Long term debt = Non current borrowings + Non current Lease Liabilities + Current maturities of long term debt Working capital = Current Assets - Current liabilities excluding Current maturities of long term debt	0.68	0.68	0.92	0.68	0.92
6	Bad debts to net account receivable ratio (Bad debts/Average net trade receivables) Bad debts = Provision for doubtful debts Average net trade receivables = Average of opening and closing balance of net trade receivables	0.01	0.06	0.00	0.15	0.00
7	Current liability ratio# (Current liabilities/Total liabilities)	0.99	0.99	0.99	0.99	0.99
8	Total debts to total assets ratio# (Debt/Total assets) Debt = Borrowing + Lease liabilities (Non-Current and Current)	0.16	0.18	0.21	0.16	0.21
9	Debtors turnover ratio (Turnover/Average net trade receivables) Turnover = Revenue from operations Average net trade receivables = Average of opening and closing balance of net trade receivables	3.82	3.80	12.94	11.71	29.16
10	Inventory turnover ratio [(Cost of services, construction and land+Change in inventories of finished goods and work-in-progress)/Average inventory] Average inventory = Average of opening and closing balance of inventory	0.04	0.04	0.15	0.12	0.37
11	Operating margin(%) (EBITDA /Turnover) EBITDA = Earning before interest, taxes, depreciation, amortisation expenses, other income and share of profit/(loss) of joint ventures and associates for the period Turnover = Revenue from operations	-2.43%	3.05%	14.80%	-8.32%	10.24%
12	Net profit margin (%) (Net profit after tax/Total income)	-5.45%	1.50%	9.17%	-4.75%	6.20%
13	Capital redemption reserve (Rs. in Lakhs)	3,944	3,944	3,944	3,944	3,944
14	Net worth (Rs. in Lakhs) (excluding NCI) (Equity share capital + Other equity)	1,20,685	1,22,287	83,012	1,20,686	83,012
15	Net profit/(loss) after tax (Rs. in Lakhs)	(1,429)	423	6,629	(3,808)	10,933
16	Earnings Per Share (EPS) (Face value of Rs. 10/- each) not annualised					
	Basic (Rs)	(1.78)	0.51	8.59	(4.51)	14.02
	Diluted (Rs)	(1.78)	0.51	8.57	(4.51)	13.99

Note: The above ratios are not annualised for the year, except for the year ended March 31, 2026 and March 31, 2025.

^Net of finance cost capitalised.

*Finance cost charged to P&L and finance cost capitalised.

Restated (refer note 4)