

General information about company	
Scrip code*	500147
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE515A01019
Name of company	JOHN COCKERILL INDIA LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-01-2026
Date of end of financial year	31-12-2026
Date of board meeting when results were approved	13-08-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-08-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Original Equipment Manufacture and Project Management
Start date and time of board meeting	13-08-2026 11:00
End date and time of board meeting	13-08-2026 16:45
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

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		01-04-2026	01-01-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
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	29855.94	64307.68
	Other income	258.72	851.82
	Total income	30114.66	65159.5
2	Expenses		
(a)	Cost of materials consumed	20025.37	35522.3
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1169.72	-1235.61
(d)	Employee benefit expense	6747.68	13561.63
(e)	Finance costs	500.95	1204.87
(f)	Depreciation, depletion and amortisation expense	362.12	689.81
(g)	Other Expenses		
1	Other Expenses	6972.58	18343.56
	Total other expenses	6972.58	18343.56
	Total expenses	33438.98	68086.56
3	Total profit before exceptional items and tax	-3324.32	-2927.06
4	Exceptional items	0	239.15
5	Total profit before tax	-3324.32	-2687.91
6	Tax expense		
7	Current tax	173.94	644.61
8	Deferred tax	-320.08	-890.42
9	Total tax expenses	-146.14	-245.81
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	-3178.18	-2442.1
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	41.49	41.49
16	Total profit (loss) for period	-3136.69	-2400.61
17	Other comprehensive income net of taxes	361.54	18.54
18	Total Comprehensive Income for the period	-2775.15	-2382.07
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	0	0
	Total profit or loss, attributable to non-controlling interests	0	0
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
21	Details of equity share capital		

	Paid-up equity share capital	493.78	493.78	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-63.52	-48.62	
	Diluted earnings (loss) per share from continuing operations	-63.52	-48.62	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	-63.52	-48.62	
	Diluted earnings (loss) per share from continuing and discontinued operations	-63.52	-48.62	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)	Notes: 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 12, 2026 and August 13, 2026 respectively. 2 The results of the Group may fluctuate from quarter to quarter depending on the margins of the projects being executed which vary based on the size and complexity of such projects. 3 The Group has only one business segment i.e. Original Equipment Manufacture and Project Management. 4 "During the quarter ended March 31, 2026, John Cockerill India Limited ("the Company") acquired 100% shareholding in John Cockerill Metals International SA, Belgium ("JCMI"), a fellow subsidiary, from its holding company, John Cockerill SA ("JCSA") pursuant to the Share Purchase Agreement ("SPA") entered into between the parties. Following which the Company has become the holding company for the Global Metals business of John Cockerill SA Group. Given that the ultimate control remains with John Cockerill SA, the transaction has been accounted for as a common control business combination using pooling of interests method as set out in Appendix C to Ind AS 103, including restatement of the relevant comparative periods to include results of JCMI and its subsidiaries. These unaudited consolidated financial results represent the first-time public presentation of the consolidated statements of assets and liabilities and statement of cashflows of the Group following aforesaid acquisition. Total consideration for aforesaid acquisition is Euro 29.67 million of which Euro 5 million (Rs.5,555 lakhs) was paid during the quarter ended June 30, 2026. Further, during the current quarter, the Board of Directors and the Shareholders of the Company approved the issuance of Compulsorily Convertible Preference Shares to JCSA towards settlement of balance consideration payable. The accounting impact arising from the proposed settlement will be recognised upon execution of definitive agreements with JCSA and receipt of the necessary substantive regulatory approvals. The SPA also provides for acquisition of shareholding in John Cockerill Industry NA, USA (indirectly held by John Cockerill SA through its subsidiaries) by JCMI on or before December 31, 2026, for a value to be determined in accordance with the terms of the SPA." 5 During the quarter and year ended December 31, 2025, the group had recognised an estimated incremental liability of Rs. 1,140.86 lakhs as an exceptional item based on best estimates and available information relating to changes in wage definition under the New Labour Codes. Subsequently, pursuant to revision to employee compensation, the aforesaid liability reduced by Rs. 239.15 lakhs and the reversal was recognised during the quarter ended March 31, 2026 and half year ended June 30, 2026. The group continues to monitor the issuance and finalisation of Rules and further clarifications from the Government in respect of other aspects of the Labour Codes. 6 Pursuant to the receipt of notice of arbitration from one of its customers seeking certain relief /compensation for alleged non-performance of Cold Rolling Mill (CRM) supplied by the group, the management is evaluating necessary steps, including legal remedies available to defend itself and is closely monitoring the developments as they may arise. Management is confident of defending its position in the ensuing arbitration. Management does not expect any further significant impact to the consolidated financial results. 7 The consolidated financial results include the comparative Consolidated Cash Flow Statement for the six-month period ended June 30, 2025 which have been prepared by the management. 8 Comparative figures have been regrouped/reclassified to conform to the current period's presentation. Additional Note: The Profit Before Tax (PBT) in the XBRL format(Quarterly: Rs. 3324.32/Half Yearly: Rs. 2687.91, Amount in Lakhs) differs from the published Consolidated financial result (Quarterly: Rs.3282.83/Half yearly: Rs.2646.42, Amount in Lakhs) because the profit from the Joint venture (Rs. 41.49) is treated differently. Under Ind AS, the share of profit from the Joint venture is considered a pre-tax item, whereas in the XBRL taxonomy it is treated as a post-tax item. Accordingly, the starting point of the cash flow statement differs between the published financial results and the XBRL format.
------------------------	--

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2026
Date of end of reporting period		30-06-2026
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	5649.86
	Capital work-in-progress	264.73
	Investment property	0
	Goodwill	0
	Other intangible assets	18.6
	Intangible assets under development	1844.99
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	41.49
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	225.02
	Loans, non-current	0
	Other non-current financial assets	
1	Other non-current financial assets	1609.39
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	1609.39
	Total non-current financial assets	1834.41
	Deferred tax assets (net)	2923.68
	Other non-current assets	
1	Other non-current assets	468.82
2	Right-of-use assets	1990.65
3	Contract assets	1438.82
4	Income tax assets (net)	758.18
5		
	Details of other non-current assets	
	Total of other non-current assets	4656.47
	Total non-current assets	17234.23
2	Current assets	
	Inventories	2456.98
	Current financial asset	
	Current investments	0
	Trade receivables, current	40880.63
	Cash and cash equivalents	34810.12
	Bank balance other than cash and cash equivalents	3458.72
	Loans, current	0
	Other current financial assets	
1	Other current financial assets	2310.68

2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	2310.68
	Total current financial assets	81460.15
	Current tax assets (net)	0
	Other current assets	
1	Other current assets	7479.81
2	Contract assets	39971.3
3		
4		
5		
	Details of other current assets	
	Total of other current assets	47451.11
	Total current assets	131368.24
3	Non-current assets classified as held for sale	438.88
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	149041.35
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	493.78
	Other equity	-10060.98
	Total equity attributable to owners of parent	-9567.2
	Non controlling interest	0
	Total equity	-9567.2
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	129.3
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	235.04
	Total Trade payable	364.34
	Other non-current financial liabilities	
1	Other non-current financial liabilities	23084.6
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	23084.6
	Total non-current financial liabilities	23448.94
	Provisions, non-current	5094.5
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	
1	Other non-current liabilities	0
2		
3		

4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	0
	Total non-current liabilities	28543.44
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	2726.65
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	8416.08
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	42550.93
	Total Trade payable	50967.01
	Other current financial liabilities	
1	Other current financial liabilities	9526.47
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	9526.47
	Total current financial liabilities	63220.13
	Other current liabilities	
1	Other current liabilities	1777.63
2	Contract liabilities	58501.45
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	60279.08
	Provisions, current	4524.01
	Current tax liabilities (Net)	2041.89
	Deferred government grants, Current	0
	Total current liabilities	130065.11
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	158608.55
	Total equity and liabilities	149041.35
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income			
Date of start of reporting period		01-04-2026	01-01-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
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 the defined benefit plans	7.70	-34.15
	Total Amount of items that will not be reclassified to profit and loss	7.70	-34.15
2	Income tax relating to items that will not be reclassified to profit or loss	1.93	-8.60
3	Amount of items that will be reclassified to profit and loss		
1	Effective portion of gains and loss on designated portion of hedging instruments in a cash flow hedge	285.58	-120.13
2	Exchange differences on translating financial statements of foreign operations	152.28	179.30
	Total Amount of items that will be reclassified to profit and loss	437.86	59.17
4	Income tax relating to items that will be reclassified to profit or loss	82.09	15.08
5	Total Other comprehensive income	361.54	18.54

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2026
Date of end of reporting period		30-06-2026
Whether results are audited or unaudited		Unaudited
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	-2687.91
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-523.19
	Adjustments for decrease (increase) in trade receivables, current	-1027.52
	Adjustments for decrease (increase) in trade receivables, non-current	-169.79
	Adjustments for decrease (increase) in other current assets	-16883.21
	Adjustments for decrease (increase) in other non-current assets	-5193.97
	Adjustments for other financial assets, non-current	-1217.31
	Adjustments for other financial assets, current	3066.13
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	11972.03
	Adjustments for increase (decrease) in trade payables, non-current	-368.07
	Adjustments for increase (decrease) in other current liabilities	459.91
	Adjustments for increase (decrease) in other non-current liabilities	20428.72
	Adjustments for depreciation and amortisation expense	689.81
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-50.39
	Adjustments for provisions, current	1603.96
	Adjustments for provisions, non-current	-2412.47
	Adjustments for other financial liabilities, current	-20439.2
	Adjustments for other financial liabilities, non-current	21743.15
	Adjustments for unrealised foreign exchange losses gains	641.51
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0.21
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	272.78
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	12593.09
	Net cash flows from (used in) operations	9905.18
	Dividends received	0
	Interest paid	-684.22
	Interest received	-479.83
	Income taxes paid (refund)	1871.95
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	8237.62
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0

	Cash flows used in obtaining control of subsidiaries or other businesses	5555
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0.37
	Purchase of property, plant and equipment	757.56
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	654.7
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	588.57
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	10132.44
	Net cash flows from (used in) investing activities	3754.12
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	2753.42
	Repayments of borrowings	0
	Payments of lease liabilities	415.58
	Dividends paid	42.56
	Interest paid	48.11
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	2247.17
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	14238.91
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	1079.04
	Net increase (decrease) in cash and cash equivalents	15317.95

	Cash and cash equivalents cash flow statement at beginning of period	19492.17
	Cash and cash equivalents cash flow statement at end of period	34810.12

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	S R B C & CO LLP	Yes	28-02-2029

