



Colombo Dockyard PLC

"...An Odyssey of Excellence..."

Interim Financial Report

For the Six Months Ended 30 September 2026

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CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Quarter ended 30 September			Six months ended 30 September		
	2026	2025	Variance %	2026	2025	Variance %
	Rs,'000	Rs,'000		Rs,'000	Rs,'000	
Revenue	7,485,457	7,716,538	-2.99%	13,328,810	13,983,744	-4.68%
Cost of Sales	(5,928,388)	(6,701,393)	11.53%	(10,560,302)	(12,623,173)	16.34%
Gross Profit	1,557,069	1,015,145	53.38%	2,768,508	1,360,571	103.48%
Other Income	99,193	9,403	954.91%	207,734	266,027	-21.91%
Distribution Expenses	(30,002)	(23,494)	-27.70%	(50,726)	(42,573)	-19.15%
Administrative Expenses	(1,089,051)	(1,035,802)	-5.14%	(2,119,862)	(1,908,187)	-11.09%
Other Operating Expenses	(76,100)	6,791	-1220.60%	(76,100)	12,598	-704.06%
Net Finance Income / (Expenses)	(294,519)	(496,877)	40.73%	(482,720)	(1,016,857)	52.53%
Profit / (Loss) before Tax	166,590	(524,834)	131.74%	246,834	(1,328,421)	118.58%
Income Tax Expense	(3,016)	(40,392)	92.53%	(3,016)	(50,197)	93.99%
Profit / (Loss) for the period	163,574	(565,226)	128.94%	243,818	(1,378,618)	117.69%
Other Comprehensive Income						
Foreign Currency Translation Differences - Foreign Operations	11,188	5,398		20,116	26,807	
Other Comprehensive Income For The Period - Net of Taxes	11,188	5,398		20,116	26,807	
Total Comprehensive Income for The Period	174,762	(559,828)		263,934	(1,351,811)	
Profits / (Loss) Attributable to :						
Equity holders of the parent	164,947	(563,577)		251,229	(1,371,934)	
Non - Controlling Interest	(1,373)	(1,649)		(7,411)	(6,684)	
Profit / (Loss) for the period	163,574	(565,226)		243,818	(1,378,618)	
Total Comprehensive Income / (Expense) Attributable to :						
Equity holders of the parent	170,654	(560,869)		261,489	(1,358,263)	
Non - Controlling Interest	4,108	1,041		2,445	6,452	
Total Comprehensive Income / (Expense) for The Period	174,762	(559,828)		263,934	(1,351,811)	
Earnings per share (Rs) (Restated -2025)	0.42	(2.44)		0.64	(5.95)	

Note : Figures in brackets indicate deductions

The above figures are subject to audit

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30th September	2026	2025	As at 31.03.2026
	Rs, '000	Rs, '000	Rs, '000
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	20,655,833	20,920,780	20,831,182
Intangible Assets	15,134	6,502	13,778
Right - of Use asset	187,942	283,245	220,573
Investments Classified as Fair Value through OCI	19,008	21,574	19,008
Deferred Tax Assets	23,529	-	23,529
Other Financial Assets Including Derivatives	608,817	521,070	577,404
Total Non-Current Assets	21,510,263	21,753,171	21,685,474
Current Assets			
Inventories	2,714,109	3,853,012	2,021,519
Trade and Other Receivables	12,855,590	9,490,306	7,071,895
Other Financial Assets Including Derivatives	248,671	212,831	215,158
Investments classified as Fair value Through Profit or Loss	-	32,441	-
Cash and Cash Equivalents	17,274,907	3,407,879	7,353,925
Total Current Assets	33,093,277	16,996,469	16,662,497
Total Assets	54,603,540	38,749,640	38,347,971
EQUITY AND LIABILITIES			
Stated Capital	13,649,002	714,396	13,649,002
Exchange Equalisation Reserve	118,196	100,622	107,936
Fair Value through OCI Reserve	18,278	20,844	18,278
Retained Earnings	(9,024,280)	(8,471,419)	(9,348,055)
Revaluation reserves	10,811,586	10,956,283	10,884,132
Equity Attributable to Equity Holders of the Parent	15,572,782	3,320,726	15,311,293
Non Controlling Interest	192,357	186,548	189,912
Total Equity	15,765,139	3,507,274	15,501,205
Non-Current Liabilities			
Interest Bearing Borrowings	13,256,016	4,153,711	2,394,634
Deferred Tax Liability	194,141	195,040	194,141
Lease Liability	167,237	249,004	185,908
Employee Benefits	1,642,157	1,495,131	1,601,551
Total Non-Current Liabilities	15,259,551	6,092,886	4,376,234
Current Liabilities			
Interest Bearing Borrowings	5,853,747	22,426,533	12,234,654
Trade and Other Payables	17,415,403	5,604,733	6,050,146
Lease liability	30,255	78,015	51,140
Income Tax Payable	30,258	86,094	31,519
Dividends Payable	10,484	10,484	10,484
Bank Overdrafts	238,703	943,621	92,589
Total current Liabilities	23,578,850	29,149,480	18,470,532
Total Equity and Liabilities	54,603,540	38,749,640	38,347,971
Net Assets per share (Rs)	39.40	46.21	38.74

Note :The above figures are subject to audit

These Financial Statements have been prepared in compliance with the Companies Act No. 7 of 2007

(Sgd.) P D Gihan Ravinatha
General Manager (Finance)/CFO

(Sgd.) Thimira S. Godakumbura
Managing Director / CEO

(Sgd.) Chatura C. Wickramatileka
Director

October 16, 2026 Colombo

STATEMENT OF CHANGES IN EQUITY - GROUP

For the six months ended 30th September	Stated Capital	Retained earnings	Fair Value Through OCI Reserves	Exchange Equalisation Reserve	Revaluation Reserves	Total	Non Controlling Interest	Total Equity
	Rs,'000	Rs,'000	Rs,'000	Rs,'000	Rs,'000	Rs,'000	Rs,'000	Rs,'000
As at 1 April 2026	13,649,002	(9,348,055)	18,278	107,936	10,884,132	15,311,293	189,912	15,501,205
Net Profit for the Period	-	251,229	-	-	-	251,229	(7,411)	243,818
Other Comprehensive Income	-	-	-	10,260	-	10,260	9,856	20,116
Realisation of revaluation surplus	-	72,546	-	-	(72,546)	-	-	-
Dividend Paid	-	-	-	-	-	-	-	-
As at 30 September 2026	13,649,002	(9,024,280)	18,278	118,196	10,811,586	15,572,782	192,357	15,765,139
As at 1 April 2025	714,396	(6,968,957)	20,844	77,983	10,952,619	4,796,885	180,091	4,976,976
Adjustments made - Statutory Audit 2024		(194,737)		8,968	67,873	(117,896)	5	(117,891)
Adjusted Balance As at 1 April 2025	714,396	(7,163,694)	20,844	86,951	11,020,492	4,678,989	180,096	4,859,085
Net Profit / (Loss) for the Period	-	(1,371,934)	-	-	-	(1,371,934)	(6,684)	(1,378,618)
Other Comprehensive Income	-	-	-	13,671	-	13,671	13,136	26,807
Realisation of revaluation surplus	-	64,209	-	-	(64,209)	-	-	-
Dividend Paid	-	-	-	-	-	-	-	-
As at 30 September 2025	714,396	(8,471,419)	20,844	100,622	10,956,283	3,320,726	186,548	3,507,274

CONSOLIDATED CASH FLOW STATEMENT

For the six months ended 30th September	2026 Rs,'000	2025 Rs,'000
Cash Flow from Operating Activities		
Net Profit Before Tax	246,834	(1,328,421)
Adjustment for ;		
Depreciation of Property, Plant & Equipment	380,080	382,145
Amortisation of Intangible Assets	3,498	1,258
Provision for Retirement Benefit Obligations	116,000	106,850
Provision / (reversal) for Bad and Doubtful Debts	(26,375)	(16,143)
Provision / (reversal) for Obsolete Stocks	(51,772)	-
(Profit) / Loss on Disposal of Property, Plant and Equipment	(32,067)	54
Interest Income	(123,816)	(99,480)
Interest Expense	642,312	1,271,969
Operating Profit Before Working Capital Changes	1,154,694	318,232
(Increase) / Decrease in Inventories	(640,818)	(363,457)
(Increase) / Decrease in Trade and Other Receivables	(5,765,515)	3,993,544
(Increase) / Decrease in Other Financial Assets	(64,926)	(34,269)
Increase / (Decrease) in Trade and Other Payables	11,345,817	(291,230)
Cash Generated from / (used in) Operating Activities	6,029,252	3,622,820
Interest Paid	(642,312)	(1,271,969)
Gratuity Paid	(75,394)	(33,637)
Income tax Paid	(4,277)	(2,323)
Net Cash Generated from / (used in) Operating Activities	5,307,269	2,314,891
Cash Flow from Investing Activities		
Purchase of Property Plant and Equipment	(209,887)	(354,992)
Proceeds From Disposal of Property Plant and Equipment	32,369	80
Interest Received	164,642	171,374
Short Term Investments	-	(1,967)
Net Cash Generated from / (used in) Investing Activities	(12,876)	(185,505)
Cash Flow from Financing Activities		
Loans Obtained / (Paid) During The Period (Net)	4,480,475	(3,645,117)
Net Cash Generated from / (used in) Financing Activities	4,480,475	(3,645,117)
Net Increase / (Decrease) in Cash and Cash Equivalents	9,774,868	(1,515,731)
Cash and Cash Equivalent at the Beginning of the period	7,261,336	3,979,989
Cash and Cash Equivalent at the end of the period	17,036,204	2,464,258
Analysis of Cash and Cash Equivalents		
Cash in Hand and Bank / Short Term Investments	17,274,907	3,407,879
Bank Overdrafts	(238,703)	(943,621)
	17,036,204	2,464,258

Note : Figures in brackets indicate deductions

The above figures are subject to audit

STATEMENT OF COMPREHENSIVE INCOME - COMPANY

	Quarter ended 30 September			Six months ended 30 September		
	2026	2025	Variance %	2026	2025	Variance %
	Rs,'000	Rs,'000		Rs,'000	Rs,'000	
Revenue	6,853,739	6,926,678	-1.05%	12,189,964	12,682,149	-3.88%
Cost of Sales	(5,497,111)	(6,176,123)	10.99%	(9,728,030)	(11,686,360)	16.76%
Gross Profit / (Loss)	1,356,628	750,555	80.75%	2,461,934	995,789	147.23%
Other Income	96,781	140	69029.3%	204,992	275,294	-25.54%
Distribution Expenses	(25,107)	(19,784)	-26.91%	(40,966)	(34,657)	-18.20%
Administrative Expenses	(930,849)	(860,176)	-8.22%	(1,835,876)	(1,644,591)	-11.63%
Other Operating Expenses	(76,100)	-	-	(76,100)	-	-
Net Finance Income / (Expenses)	(290,591)	(505,985)	42.57%	(473,734)	(1,021,974)	53.65%
Profit / (Loss) before Tax	130,762	(635,250)	120.58%	240,250	(1,430,139)	116.80%
Income Tax (Expense) / Reversal	-	-		-	-	
Profit / (Loss) for the period	130,762	(635,250)	120.58%	240,250	(1,430,139)	116.80%
Other Comprehensive Income						
Tax on other comprehensive income	-	-		-	-	
Deferred Tax on Asset Revaluation	-	-		-	-	
Other Comprehensive Income For the Period - Net of Taxes	-	-		-	-	
Total Comprehensive Income / (Expense) for The Period	130,762	(635,250)		240,250	(1,430,139)	
Earnings per share (Rs) (Restated -2025)	0.33	(2.75)		0.61	(6.20)	

Note : Figures in brackets indicate deductions

The above figures are subject to audit

STATEMENT OF FINANCIAL POSITION - COMPANY

As at 30th September	2026 Rs, '000	2025 Rs, '000	As at 31.03.2026 Rs, '000
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	19,302,958	19,531,913	19,438,624
Investment Property	2,865	2,865	2,865
Intangible Assets	13,019	6,333	13,703
Right - of Use asset	150,016	198,464	174,191
Investments In Subsidiaries	16,571	14,659	16,571
Investments Classified as Fair Value through OCI	19,008	21,574	19,008
Other Financial Assets Including Derivatives	584,360	511,223	551,661
Total Non-Current Assets	20,088,797	20,287,031	20,216,623
Current Assets			
Inventories	2,293,096	3,244,894	1,487,591
Trade and Other Receivables	10,767,540	6,908,537	5,041,764
Other Financial Assets Including Derivatives	238,682	208,809	212,113
Amounts Due from Related Parties	486,703	410,147	703,328
Cash and Cash Equivalents	17,003,087	3,278,467	7,181,036
Total Current Assets	30,789,108	14,050,854	14,625,832
Total Assets	50,877,905	34,337,885	34,842,455
EQUITY AND LIABILITIES			
Stated Capital	13,649,002	714,396	13,649,002
Fair Value through OCI Reserve	18,898	21,464	18,898
Retained Earnings	(10,784,555)	(10,570,473)	(11,097,351)
Revaluation Reserves	10,318,553	10,463,250	10,391,099
Total Equity	13,201,898	628,637	12,961,648
Non-Current Liabilities			
Interest Bearing Borrowings	13,232,000	4,123,711	2,366,622
Lease liability	113,285	144,239	140,305
Employee Benefits	1,576,294	1,446,111	1,533,824
Total Non-Current Liabilities	14,921,579	5,714,061	4,040,751
Current Liabilities			
Interest Bearing Borrowings	5,828,952	22,426,533	12,226,662
Trade and Other Payables	16,235,424	4,050,943	4,862,476
Other Financial Liabilities Including Derivatives	1,913	1,006	1,913
Lease liability	36,737	41,833	40,818
Amounts due to Related Parties	432,512	520,767	697,703
Dividends Payable	10,484	10,484	10,484
Bank Overdrafts	208,406	943,621	-
Total current Liabilities	22,754,428	27,995,187	17,840,056
Total Equity and Liabilities	50,877,905	34,337,885	34,842,455

Net Assets per share (RS)	33.40	8.75	32.80
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Note :The above figures are subject to audit

These Financial Statements have been prepared in compliance with the Companies Act No. 7 of 2007

(Sgd.) P D Gihan Ravinatha
General Manager (Finance)/CFO

(Sgd.) Thimira S. Godakumbura
Managing Director / CEO

(Sgd.) Chatura C. Wickramatileka
Director

October 16, 2026 Colombo

STATEMENT OF CHANGES IN EQUITY - COMPANY

For the six months ended 30th September	Stated Capital	Retained Earnings	Fair Value Through OCI Reserves	Revaluation Reserves	Total
	Rs, '000	Rs, '000	Rs, '000	Rs, '000	Rs, '000
As at 1 April 2026	13,649,002	(11,097,351)	18,898	10,391,099	12,961,648
Net Profit / (Loss) for the Period	-	240,250	-	-	240,250
Realisation of revaluation surplus	-	72,546	-	(72,546)	-
Dividend Paid	-	-	-	-	-
As at 30 September 2026	13,649,002	(10,784,555)	18,898	10,318,553	13,201,898
As at 1 April 2025	714,396	(9,055,036)	21,464	10,459,585	2,140,409
Adjustments made - Statutory Audit 2024	-	(149,507)	-	67,874	(81,633)
Adjusted Balance As at 1 April 2025	714,396	(9,204,543)	21,464	10,527,459	2,058,776
Net Profit / (Loss) for the Period	-	(1,430,139)	-	-	(1,430,139)
Other Comprehensive Income	-	-	-	-	-
Realisation of revaluation surplus	-	64,209	-	(64,209)	-
Dividend Paid	-	-	-	-	-
As at 30 September 2025	714,396	(10,570,473)	21,464	10,463,250	628,637

COMPANY CASH FLOW STATEMENT

For the Six months ended 30th September	2026 Rs,'000	2025 Rs,'000
Cash Flow from Operating Activities		
Net Profit Before Tax	240,250	(1,430,139)
Adjustment for ;		
Depreciation of Property, Plant & Equipment	331,796	342,748
Amortisation of Intangible Assets	3,228	1,108
Provision for Retirement Benefit Obligations	112,500	108,000
Provision / (reversal) for Bad and Doubtful Debts	(15,625)	(11,143)
Provision / (reversal) for Obsolete Stocks	(51,770)	-
(Profit) / Loss on Disposal of Property, Plant and Equipment	(31,964)	-
Interest Income	(120,788)	(88,903)
Interest Expense	634,945	1,271,566
Operating Profit Before Working Capital Changes	1,102,572	193,237
(Increase) / Decrease in Inventories	(753,735)	(290,640)
(Increase) / Decrease in Trade and Other Receivables	(5,726,802)	4,352,359
(Increase) / Decrease in Amounts Due From Related Parties	216,625	504,676
(Increase) / Decrease in Other Financial Assets	(59,268)	(41,138)
Increase / (Decrease) in Trade and Other Payables	11,341,847	(544,660)
Increase / (Decrease) in Amounts Due to Related Parties	(265,191)	(554,023)
Cash Generated from / (used in) Operating Activities	5,856,048	3,619,811
Interest Paid	(634,945)	(1,271,566)
Gratuity Paid	(70,030)	(33,295)
Income tax Paid	-	-
Net Cash Generated from / (used in) Operating Activities	5,151,073	2,314,950
Cash Flow from Investing Activities		
Purchase of Property Plant and Equipment	(198,674)	(266,580)
Proceeds From Disposal of Property Plant and Equipment	31,964	-
Interest Received	161,614	160,797
Net Cash Generated from / (used in) Investing Activities	(5,096)	(105,783)
Cash Flow from Financing Activities		
Loans Obtained / (Paid) During The Period (Net)	4,467,668	(3,675,117)
Net Cash Generated from / (used in) Financing Activities	4,467,668	(3,675,117)
Net Increase / (Decrease) in Cash and Cash Equivalents	9,613,645	(1,465,950)
Cash and Cash Equivalent at the Beginning of the period	7,181,036	3,800,796
Cash and Cash Equivalent at the end of the period	16,794,681	2,334,846
Analysis of Cash and Cash Equivalents		
Cash in Hand and Bank / Short Term Investments	17,003,087	3,278,467
Bank Overdrafts	(208,406)	(943,621)
	16,794,681	2,334,846

Note : All values in Rupees '000s, unless otherwise stated

Figures in brackets indicate deductions

The above figures are subject to audit

NOTES TO THE FINANCIAL STATEMENTS

01. Corporate Information

Colombo Dockyard PLC, is a public limited company incorporated and domiciled in Sri Lanka and listed in Colombo Stock Exchange.

Company Subsidiaries are :

Dockyard General Engineering Services (Pvt) Ltd - Sri Lanka - 100%

Dockyard Total Solutions (Pvt) Ltd - Sri Lanka - 100%

Ceylon Shipping Agency (Pte) Ltd - Singapore - 51%

The interim financial statements of the Group and the Company for the six months period ended 30 September 2026 were authorized for issue by the board of directors on October 16, 2026.

02. Basis Of Preparation

The condensed consolidated interim financial statements have been prepared in accordance with Sri Lanka Accounting Standards - LKAS 34 Interim Financial reporting.

03. Borrowing Cost

As per LKAS 23 (*Borrowing cost*) interest costs amounting to Rs 54.82 Mn (2025/04/01 - 2025/09/30 Rs 180.6 Mn) which was related to shipbuilding projects (qualifying assets) were charged to the cost of sales.

04. Contingencies, capital and other commitments

There has been no significant change in the nature of the contingencies and other commitments, which were disclosed in the annual Financial Statements for the fifteen months ended March 31, 2026.

05. Post balance sheet events

There have been no events subsequent to the Balance Sheet date, which require disclosures in or adjustment to Financial Statements .

06. Comparative Information

During the previous financial year, the Company changed its financial year end from 31 December to 31 March in order to align its reporting period with the new parent company Mazagon Dock Shipbuilders Limited. Accordingly, the current financial year commenced on 1 April 2026, and this financial information represents the six month period ended 30 September 2026. In accordance with the applicable financial reporting requirements for interim financial reporting, the comparative information presented for the statement of profit or loss, statement of changes in equity and statement of cash flows relates to the corresponding Six-month period from 1 April 2025 to 30 September 2025. Certain comparative figures have been re-classified to conform with the current year's presentation.

07. Cash and Cash Equivalents

As at 30 September 2026, the Company's cash and cash equivalents amounted to Rs. 17,003.09 Mn (Group: Rs. 17,274.91 Mn). This includes interest earning deposits of Rs. 15,457.47 Mn held under lien as collateral for bank guarantees and other credit facilities. The corresponding amounts held under lien were Rs. 2,763.70 Mn as at 30 September 2025 and Rs. 4,912.20 Mn as at 31 March 2026.

NOTES TO THE FINANCIAL STATEMENTS Cont.,

08. Share Information

08.1 MARKET PRICES RECORDED DURING THE QUARTER ENDED 30 SEPTEMBER

	2026	2025
	RS.	Rs.
Highest Market Price Per Share	131.00	155.00
Lowest Market Price Per Share	116.75	77.50
Last traded price	118.50	140.00
Closing Market Price Per Share	118.00	140.25

08.2 DIRECTORS SHAREHOLDING AS AT 30 SEPTEMBER 2026

NO	NAME OF DIRECTOR	NO. OF SHARES
1	Capt. Jagmohan (Retd.)	Nil
2	Mr. T S Godakumbura	Nil
3	Mr. B. George	Nil
4	Mr. R. Agrawal	Nil
5	Mr. C.C Wickramatileka	5,500
6	Mr. C A M Jayamaha	Nil
7	Mr. K S C P K Gunasinghe	Nil
8	Mrs D N K Kurukulasuriya	Nil
9	Mr Vish Govindasamy	Nil
10	Mr S S Nandhanan	5,000

08.3 TOTAL NUMBER OF SHARES

As at 30.09.2026	395,224,082
As at 30.09.2025	71,858,924

08.4 PUBLIC SHAREHOLDING PERCENTAGE AS AT 30 SEPTEMBER 2026

38.99%

Compliant with CSE Listing Rule 7.13.1 (i) under option 1 - Float adjusted market capitalization Rs 18,185,182,134

08.5 NUMBER OF PUBLIC SHAREHOLDERS AS AT 30.09.2026

13,938

08.6 TWENTY (20) MAJOR SHAREHOLDERS AS AT 30 SEPTEMBER 2026

NO	NAME	NO. OF SHARES	%
1	MAZAGON DOCK SHIPBUILDERS LIMITED	201,565,500	51.00
2	SAMPATH BANK PLC/SENTHILVERL HOLDINGS (PVT) LTD	39,530,823	10.00
3	SRI LANKA INSURANCE CORPORATION LIFE LTD PARTICIPATING PORTFOLIO A/C 01	16,646,867	4.21
4	SRI LANKA INSURANCE CORPORATION LTD-GENERAL FUND	16,435,479	4.16
5	SEYLAN BANK PLC/A.C.SENANKA	8,875,626	2.25
6	MR. O. SENANAYAKE & MR. D.R.PEIRIS,MR. S.P.PERERA	8,659,710	2.19
7	MR. G.B.D. THILAKARATNE	6,000,000	1.52
8	RANAVAV HOLDINGS (PVT) LTD	5,528,198	1.40
9	SRI LANKA INSURANCE CORPORATION GENERAL LIMITED	2,767,875	0.70
10	MR. S.P. PERERA	2,694,408	0.68
11	EMPLOYEES TRUST FUND BOARD	2,505,869	0.63
12	SEYLAN BANK PLC/O.SENANAYAKE	2,470,483	0.63
13	SRI LANKA INSURANCE CORPORATION LIFE LTD OTHER LIABILITY PORTFOLIO A/C 04	2,356,629	0.60
14	LOLC FINANCE PLC/R.MAGDON ISMAIL	2,266,937	0.57
15	PEOPLE S LEASING AND FINANCE PLC/S.P.PERERA	2,231,176	0.57
16	SRI LANKA PORTS AUTHORITY	2,186,191	0.55
17	PEOPLE S LEASING AND FINANCE PLC/O.SENANAYAKE&D.R.PIERIS&S.P.PERERA	2,045,778	0.52
18	NUWARA ELIYA PROPERTY DEVELOPERS (PVT) LTD	1,617,441	0.41
19	MR. A.D. GUNewardene	1,600,000	0.41
20	SEYLAN BANK PLC/JAVA CAPITAL (PRIVATE) LIMITED	1,550,000	0.39

NOTES TO THE FINANCIAL STATEMENTS Cont.,

09. Segment Information

09.1 Segment Revenue

For the six months ended 30th September	2026		2025	
	Group	Company	Group	Company
Ship Repairing	8,845,308	8,845,308	6,682,373	6,682,373
Shipbuilding	2,806,466	2,806,466	5,433,619	5,433,619
Heavy Engineering	1,337,883	538,190	1,597,393	566,157
Material Sales and Other Services	339,153	-	270,359	-
Total	13,328,810	12,189,964	13,983,744	12,682,149

09.2 Segment Results

For the six months ended 30th September	2026		2025	
	Group	Company	Group	Company
Ship Repairing	3,283,826	3,256,311	1,874,793	1,875,671
Shipbuilding	(838,428)	(920,973)	(1,313,325)	(1,245,568)
Heavy Engineering	185,336	126,596	680,786	365,686
Material Sales and Other Services	137,774	-	118,317	-
Total	2,768,508	2,461,934	1,360,571	995,789

* Segment results have been stated up to the Gross Profit Level