

Integrated Filing (Finance) Ind AS

Niraj Cement Structurals Limited

General Information

Scrip code*	532986
NSE Symbol*	NIRAJ
MSEI Symbol*	NOTLISTED
ISIN*	INE368I01016
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	10-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-02-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third 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	Engineer & Contractors
Start date of board meeting	10-02-2026
Start time of board meeting	16:30:00
End date of board meeting	10-02-2026
End time of board meeting	17:30:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results - Ind-AS

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
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	13,988.39 40,617.00
	Other income	308.32 823.57
	Total income	14,296.71 41,440.57
2	Expenses	
(a)	Cost of materials consumed	12,944.28 38,391.04
(b)	Purchases of stock-in-trade	0.00 0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	30.00 (290.58)
(d)	Employee benefit expense	62.77 153.69
(e)	Finance costs	91.24 100.40
(f)	Depreciation, depletion and amortisation expense	58.42 177.67
(g)	Other Expenses	
1	Other expenses	318.43 864.31
	Total other expenses	318.43 864.31
	Total expenses	13,505.14 39,396.53
3	Total profit before exceptional items and tax	791.57 2,044.04
4	Exceptional items	0.00 0.00
5	Total profit before tax	791.57 2,044.04
6	Tax expense	
7	Current tax	225.00 496.22
8	Deferred tax	0.00 0.00
9	Total tax expenses	225.00 496.22
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	566.57 1,547.82
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	566.57	1,547.82
17	Other comprehensive income net of taxes	0.00	4.35
18	Total Comprehensive Income for the period	566.57	1,552.17
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	5,969.43	5,969.43
	Face value of equity share capital	10.00	10.00
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	0.95	2.60
	Diluted earnings (loss) per share from continuing operations	0.95	2.60
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	0.95	2.60
	Diluted earnings (loss) per share from continuing and discontinued operations	0.95	2.60
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
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 Items that will not be reclassified to Profit or Loss Remeasurements of defined benefit liability/(asset)	0.00	4.35
Total Amount of items that will not be reclassified to profit and loss	0.00	4.35
2 Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income	0.00	4.35

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		true	
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	Chaturvedi Sohan & Co	true	31-08-2027

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							