

Integrated Filing (Finance) Ind AS

MODIS NAVNIRMAN LIMITED

General Information

Scrip code*	543539
NSE Symbol*	MODIS
MSEI Symbol*	NOTLISTED
ISIN*	INE0L0L01012
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	15-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	08-05-2026
Description of presentation currency	INR
Level of rounding	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	Construction
Start date of board meeting	15-05-2026
Start time of board meeting	12:00:00
End date of board meeting	15-05-2026
End time of board meeting	13:30:00
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	Not applicable
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 bank's 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
(III) 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	26-05-2025
Indicate Company website link for updated RPT policy of the Company	https://modisnirman.com/corporate-governance/
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	Textual Information(1)

Text Block

Textual Information(1)	NA
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Financial Results - Ind-AS

Amount in (Lakhs)

	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	01-01-2026	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
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	5,149.01	18,931.35
Other income	279.18	336.76
Total income	5,428.19	19,268.11
2 Expenses		
(a) Cost of materials consumed	4,658.58	18,997.64
(b) Purchases of stock-in-trade	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(115.86)	(4,290.11)
(d) Employee benefit expense	103.38	372.05
(e) Finance costs	156.98	165.37
(f) Depreciation, depletion and amortisation expense	9.40	40.24
(g) Other Expenses		
1 Other Expenses	22.14	338.73
Total other expenses	22.14	338.73
Total expenses	4,834.62	15,623.92
3 Total profit before exceptional items and tax	593.57	3,644.19
4 Exceptional items	0.00	0.00
5 Total profit before tax	593.57	3,644.19
6 Tax expense		
7 Current tax	158.73	726.46
8 Deferred tax	(9.80)	(4.17)
9 Total tax expenses	148.93	722.29
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	444.64	2,921.90
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	444.64	2,921.90
17 Other comprehensive income net of taxes	4.31	(4.21)
18 Total Comprehensive Income for the period	448.95	2,917.69
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	1,959.12	1,959.12
Face value of equity share capital	10.00	10.00

22	Reserves excluding revaluation reserve		13,711.02
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	2.25	14.91
	Diluted earnings (loss) per share from continuing operations	2.25	14.91
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	2.25	14.91
	Diluted earnings (loss) per share from continuing and discontinued operations	2.25	14.91
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	01-01-2026	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
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
Total Amount of items that will not be reclassified to profit and loss		
2 Income tax relating to items that will not be reclassified to profit or loss	(4.31)	4.21
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	4.31	(4.21)

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	2.65
	Capital work-in-progress	
	Investment property	
	Goodwill	0.00
	Other intangible assets	55.11
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	126.60
	Trade receivables, non-current	
	Loans, non-current	0.00
	Other non-current financial assets	
1	Others Financial Assets	196.13
	Total of other non-current financial assets	196.13
	Total non-current financial assets	322.73
	Deferred tax assets (net)	15.35
	Other non-current assets	
1	Other non-current assets	41.64
	Total of other non-current assets	41.64
	Total non-current assets	437.48
2	Current assets	
	Inventories	14,642.21
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	879.63
	Cash and cash equivalents	140.56
	Bank balance other than cash and cash equivalents	344.75
	Loans, current	0.00
	Other current financial assets	
1	Other Financial Assets	5.45
	Total of Other current financial assets	5.45
	Total current financial assets	1,370.39
	Current tax assets (net)	
	Other current assets	
1	Other Current Assets	14,047.36
	Total of other current assets	14,047.36
	Total current assets	30,059.96
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	30,497.44

	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1,959.12
	Other equity	13,711.02
	Total equity attributable to owners of parent	15,670.14
	Non controlling interest	
	Total equity	15,670.14
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	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	
1	Lease Liabilities	21.56
2	Provisions	40.56
3	Non - Current Tax liability (net)	404.25
	Total of other non-current financial liabilities	466.37
	Total non-current financial liabilities	466.37
	Provisions, non-current	0.00
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	466.37
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	561.68
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	456.05
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4,377.37
	Total Trade payable	4,833.42
	Other current financial liabilities	
1	Lease Liabilities	47.54
2	Other Financial Liabilities	126.50
	Total of other current financial liabilities	174.04
	Total current financial liabilities	5,569.14
	Other current liabilities	
1	Other Current Liabilities	8,791.31
	Total of other current liabilities	8,791.31
	Provisions, current	0.48
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	14,360.93
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	14,827.30
	Total equity and liabilities	30,497.44
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

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
Part I Blue color marked fields are non-mandatory.		
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	3,644.19
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	16.94
	Adjustments for decrease (increase) in inventories	(4,290.11)
	Adjustments for decrease (increase) in trade receivables, current	(748.31)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	2,698.38
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	(13.50)
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	2,560.11
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	(3,644.63)
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	40.24
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	14.95
	Adjustments for provisions, non-current	(30.29)
	Adjustments for other financial liabilities, current	116.83
	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	(21.93)
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	(11.30)
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	(15.60)
	Other adjustments to reconcile profit (loss)	(165.37)
	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)	(3,449.73)
	Net cash flows from (used in) operations	194.46
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	525.50
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	(331.04)
3	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	10.00
	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	(2.71)
	Proceeds from sales of investment property	0.00
	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	179.30
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	6.00
	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	21.93
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) investing activities	199.94
4	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	(9.03)
	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	227.73
	Repayments of borrowings	0.00
	Payments of lease liabilities	(49.02)
	Dividends paid	0.00
	Interest paid	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	285.78
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	154.68
5	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	154.68
	Cash and cash equivalents cash flow statement at beginning of period	330.63

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Cash and cash equivalents cash flow statement at end of period

485.31

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							

Text Block

Textual Information(1)	Rent
Textual Information(2)	Loan taken
Textual Information(3)	Interest paid on loan
Textual Information(4)	Direct Remuneration
Textual Information(5)	Direct Remuneration
Textual Information(6)	Direct Remuneration
Textual Information(7)	Salary

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							