

BSE LTD
ACKNOWLEDGEMENT

Acknowledgement No	: 1111202505371233	Date & Time	: 11/11/2025 05:37:12 PM
Scrip Code	: 523209		
Entity Name	: NICCO UCO ALLIANCE CREDIT LIMITED		
Compliance Type	: Regulation 33(3)-Integrated Finance Ind AS		
Quarter / Period	: 30/09/2025		
Mode	: XBRL E-Filing		

General information about company	
Scrip code*	523209
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE917B01023
Name of company	NICCO UCO ALLIANCE CREDIT LIMITED
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	11-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31-10-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
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	NA
Start date and time of board meeting	11-11-2025 02:00
End date and time of board meeting	11-11-2025 05:15
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	11-11-2024
Indicate Company website link for updated RPT policy of the Company	https://nuacl.com/related-party-transaction
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?	Yes

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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
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	0	0
	Other income	0.69	1.7
	Total income	0.69	1.7
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	4.44	8.76
(e)	Finance costs	383.11	746.89
(f)	Depreciation, depletion and amortisation expense	0.19	0.37
(g)	Other Expenses		
1	OTHER EXPENSES	15.51	29.94
	Total other expenses	15.51	29.94
	Total expenses	403.25	785.96
3	Total profit before exceptional items and tax	-402.56	-784.26
4	Exceptional items	0	0
5	Total profit before tax	-402.56	-784.26
6	Tax expense		
7	Current tax	0	0
8	Deferred tax	0	0
9	Total tax expenses	0	0
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	-402.56	-784.26
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	0	0
16	Total profit (loss) for period	-402.56	-784.26
17	Other comprehensive income net of taxes	0	0.01
18	Total Comprehensive Income for the period	-402.56	-784.25
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	1656.36	1656.36
	Face value of equity share capital	2	2

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	-0.48	-0.94	
	Diluted earnings (loss) per share from continuing operations	-0.48	-0.94	
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	-0.48	-0.94	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.48	-0.94	
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)		

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	177.07
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	11.12
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	183.49
	Total non-current financial assets	194.61
	Deferred tax assets (net)	8.99
	Other non-current assets	0.64
	Total non-current assets	381.31
2	Current assets	
	Inventories	0
	Current financial asset	
	Current investments	0
	Trade receivables, current	0
	Cash and cash equivalents	3.55
	Bank balance other than cash and cash equivalents	36
	Loans, current	0
	Other current financial assets	0.43
	Total current financial assets	39.98
	Current tax assets (net)	26.24
	Other current assets	15.42
	Total current assets	81.64
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	462.95
	Total current assets	81.64
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	462.95
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1656.36
	Other equity	-6955.1
	Total equity attributable to owners of parent	-67900.74
	Non controlling interest	

	Total equity	-67900.74
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	1.04
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	0
	Total non-current financial liabilities	1.04
	Provisions, non-current	496.83
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	497.87
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	10476.64
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	204.13
	Total Trade payable	204.13
	Other current financial liabilities	57052.26
	Total current financial liabilities	67733.03
	Other current liabilities	0.37
	Provisions, current	132.42
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	67865.82
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	68363.69
	Total equity and liabilities	462.95
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	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		
1	Item that will not be reclassified to Profit or Loss	0.00	0.01
	Total Amount of items that will not be reclassified to profit and loss	0.00	0.01
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	0.01

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	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	-784.26
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	3
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-3.62
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	4.14
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	0.37
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	-745.19
	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
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	749.08
	Net cash flows from (used in) operations	-35.18
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-0.08
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-35.1
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	0
	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
	Purchase of property, plant and equipment	0
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	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	10
	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	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-3
	Net cash flows from (used in) investing activities	7
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	0
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	1.72
	Net cash flows from (used in) financing activities	1.72
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-26.38
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-26.38
	Cash and cash equivalents cash flow statement at beginning of period	65.93
	Cash and cash equivalents cash flow statement at end of period	39.55

Format for Disclosure of Related Party Transactions (applicable only for half

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Val trans duri: rept pe
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							
1	NICCO UCO ALLIANCE CREDIT LIMITED	AABCN5012H	KAUSTUBHA BASU	ADYPB2055K	MANAGING DIRECTOR & CEO	Remuneration		180000	0			180
2	NICCO UCO ALLIANCE CREDIT LIMITED	AABCN5012H	MAHADEV CHATTERJEE	AJUPC4629A	CHIEF FINANCIAL OFFICER	Remuneration		124308	0			124
3	NICCO UCO ALLIANCE CREDIT LIMITED	AABCN5012H	SUDHANGSU SEKHAR MAJUMDAR	AENPM3165M	COMPANY SECRETARY & COMPLIANCE OFFICER	Remuneration		108000	0			108
4	NICCO UCO ALLIANCE CREDIT LIMITED	AABCN5012H	PRABIR KUMAR NAG	AOPN1728R	DIRECTOR	Any other transaction	SITTING FEES	3500	0			35
5	NICCO UCO ALLIANCE CREDIT LIMITED	AABCN5012H	UDITENDU SARKAR	AKKPS8001P	DIRECTOR	Any other transaction	SITTING FEES	3500	0			35
6	NICCO UCO ALLIANCE CREDIT LIMITED	AABCN5012H	ANITA LAHIRI	ACSPL9510E	DIRECTOR	Any other transaction	SITTING FEES	3500	0			35
7	NICCO UCO ALLIANCE CREDIT LIMITED	AABCN5012H	NICCO INSURANCE AGENTS & CONSULTANTS LIMITED	AABCN8890K	SUBSIDIARY	Any other transaction	CARRY FORWARD BALANCE RECEIVED TO NICCO UCO NOW ACCOUNT SETTELED	0	0			0
Total value of transaction during the reporting period												420

Format for Disclosing Outstanding Default on Loans and Debt Securities

Sr. No.	Particulars	Amount	Remarks
1.	Loans / revolving facilities like cash credit from banks / financial institutions		
A	Total amount outstanding as on date	0	
B	Of the total amount outstanding, amount of default as on date	0	
2.	Unlisted debt securities i.e. NCDs and NCRPS		
A	Total amount outstanding as on date	0	
B	Of the total amount outstanding, amount of default as on date	0	
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	0	

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Entity Name	: NICCO UCO ALLIANCE CREDIT LIMITED		
Compliance Type	: Regulation 33(3)-Integrated Finance Ind AS		
Quarter / Period	: 30/09/2025		
Mode	: XBRL E-Filing		

General information about company

Scrip code*	523209
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE917B01023
Name of company	NICCO UCO ALLIANCE CREDIT LIMITED
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	11-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	10-11-2025
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	NA
Start date and time of board meeting	11-11-2025 02:00
End date and time of board meeting	11-11-2025 05:15
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

Financial Results – Ind-AS

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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
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	0	0
	Other income	0.69	1.73
	Total income	0.69	1.73
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	4.44	8.76
(e)	Finance costs	383.11	746.89
(f)	Depreciation, depletion and amortisation expense	0.19	0.37
(g)	Other Expenses		
1	OTHER EXPENSES	15.89	30.34
	Total other expenses	15.89	30.34
	Total expenses	403.63	786.36
3	Total profit before exceptional items and tax	-402.94	-784.63
4	Exceptional items	0	0
5	Total profit before tax	-402.94	-784.63
6	Tax expense		
7	Current tax	0	0
8	Deferred tax	0.05	0.11
9	Total tax expenses	0.05	0.11
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	-402.99	-784.74
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	0	0
16	Total profit (loss) for period	-402.99	-784.74
17	Other comprehensive income net of taxes	0.2	0.44
18	Total Comprehensive Income for the period	-402.79	-784.3
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	1656.36	1656.36	
	Face value of equity share capital	2	2	
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	-0.49	-0.94	
	Diluted earnings (loss) per share from continuing operations	-0.49	-0.94	
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	-0.49	-0.94	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.49	-0.94	
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)		

Statement of Asset and Liabilities

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Assets		
1	Non-current assets	
	Property, plant and equipment	177.07
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	20.32
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	183.59
	Total non-current financial assets	203.91
	Deferred tax assets (net)	8.6
	Other non-current assets	0.64
	Total non-current assets	390.22
2	Current assets	
	Inventories	0
	Current financial asset	
	Current investments	0
	Trade receivables, current	0
	Cash and cash equivalents	3.77
	Bank balance other than cash and cash equivalents	37
	Loans, current	0.43
	Other current financial assets	0
	Total current financial assets	41.2
	Current tax assets (net)	26.24
	Other current assets	15.43
	Total current assets	82.87
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	473.09
	Total current assets	82.87
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	473.09
Equity and liabilities		
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1656.36

	Other equity	-69547.7
	Total equity attributable to owners of parent	-67891.34
	Non controlling interest	0
	Total equity	-67891.34
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	1.04
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	0
	Total non-current financial liabilities	1.04
	Provisions, non-current	496.83
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	497.87
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	10476.64
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	204.87
	Total Trade payable	204.87
	Other current financial liabilities	57052.26
	Total current financial liabilities	67733.77
	Other current liabilities	0.37
	Provisions, current	132.42
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	67866.56
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	68364.43
	Total equity and liabilities	473.09
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income

	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	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	0.20	0.44
	Total Amount of items that will not be reclassified to profit and loss	0.20	0.44
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	0.20	0.44

Cash flow statement, indirect

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
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	-784.63
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	3
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-3.69
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	3.87
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	0.37
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	-745.16
	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
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	748.71
	Net cash flows from (used in) operations	-35.92
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-0.08
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-35.84

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	0
	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
	Purchase of property, plant and equipment	0
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	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	10
	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	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-3
	Net cash flows from (used in) investing activities	7
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	0
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	1.76
	Net cash flows from (used in) financing activities	1.76

	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-27.08
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-27.08
	Cash and cash equivalents cash flow statement at beginning of period	67.85
	Cash and cash equivalents cash flow statement at end of period	40.77