

General information about company	
Scrip code*	500142
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE512A01016
Name of company	FGP Ltd
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	29-04-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-04-2026
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	Multi segment
Description of single segment	
Start date and time of board meeting	29-04-2026 17:01
End date and time of board meeting	29-04-2026 18:16
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
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	10-02-2025
Indicate Company website link for updated RPT policy of the Company	https://www.fgp Ltd.in/files/Docs/RelatedPartyTransactionsPolicy.pdf
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 The Company has not made any defaults on payment of Loans and Debt Securities during the period under review

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		01-01-2026	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	173.37	196.7
	Other income	1.3	55.94
	Total income	174.67	252.64
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	80.1	156.88
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	76.78	0
(d)	Employee benefit expense	7.92	33.53
(e)	Finance costs	0	0
(f)	Depreciation, depletion and amortisation expense	0.22	0.82
(g)	Other Expenses		
1	Other expenses	43.07	53.99
	Total other expenses	43.07	53.99
	Total expenses	208.09	245.22
3	Total profit before exceptional items and tax	-33.42	7.42
4	Exceptional items	0	0
5	Total profit before tax	-33.42	7.42
6	Tax expense		
7	Current tax	-0.07	-1.89
8	Deferred tax	-4.66	2.03
9	Total tax expenses	-4.73	0.14
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	-28.69	7.28
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	-28.69	7.28
17	<u>Other comprehensive income net of taxes</u>	0.12	0.12
18	Total Comprehensive Income for the period	-28.57	7.4
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	1189.51	1189.51
	Face value of equity share capital	10	10
22	Reserves excluding revaluation reserve		-847.84
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-0.24	0.06
	Diluted earnings (loss) per share from continuing operations	-0.24	0.06
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	-0.24	0.06
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.24	0.06
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)

1. The above audited financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) notified under Section 133 of the Companies Act, 2013, as amended from time to time. 2. The above audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of FGP Limited (the 'Company') at their respective meetings held on 29th April, 2026. Review under Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, has been carried out by the Statutory Auditors and have issued an unmodified opinion on the above audited financial results. 3. For the quarter and year ended 31 March 2026, "Other Expenses" include net loss on fair value changes of mutual funds of Rs. 32.57 lakhs and Rs. 1.60 lakhs, respectively, and loss on derivative transactions of Rs. 8.68 lakhs and Rs. 11.77 lakhs, respectively. 4. i) During the current year, the Company commenced commodity trading activities, and has identified two segments viz. (a) Business Centre and Rental and (b) Trading; which has disclosed as operating segments. These segments have been identified in accordance with Ind AS 108, 'Operating Segments. ii) Segment revenue, results and other information include the respective amounts identifiable under each of these segments. The items/ information which cannot be directly identified with any particular operating segment have been shown separately as unallocable. 5. On November 21, 2025, the Government of India notified the four Labour Codes, namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, thereby consolidating 29 existing labour laws. Pursuant to the implementation of the aforesaid Codes, the Company has reassessed its employee benefit obligations in accordance with Ind AS 19 – Employee Benefits, including the impact of restructuring of employee compensation with effect from March 1, 2026. Based on such assessment, the Company has recognised an incremental expense of Past Service cost Rs. 0.78 lakhs for the year ended March 31, 2026. The aforesaid impact, being not material, has been recognised in the standalone Statement of Profit and Loss under "Employee Benefits Expense" and has not been presented as a separate line item. The Company will continue to evaluate the impact of any further rules / clarifications issued by the appropriate authorities and will account for the same, if any, in the period in which such changes become effective. 6. The figures for the quarters ended 31st March 2026 and quarter ended 31st March 2025 are the balancing figure between the published year-to-date figure in respect of year ended 31st March, 2026 and 31st March, 2025 respectively and published figures upto the end of the third quarter of current year/previous year which were subject to limited review. 7. The figures for the previous quarters/year have been regrouped, wherever necessary.

Statement of Asset and Liabilities		
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		3.65
Capital work-in-progress		
Investment property		
Goodwill		0
Other intangible assets		1.25
Intangible assets under development		
Biological assets other than bearer plants		
Investments accounted for using equity method		
Non-current financial assets		
Non-current investments		0
Trade receivables, non-current		
Loans, non-current		0
Other non-current financial assets		
1 Other financial assets		4.26
2		
3		
4		
5		
Details of other non-current financial assets		
	Total of other non-current financial assets	4.26
	Total non-current financial assets	4.26
Deferred tax assets (net)		
Other non-current assets		
1 Other non current assets		5.57
2		
3		
4		
5		
Details of other non-current assets		
	Total of other non-current assets	5.57
	Total non-current assets	14.73
2 Current assets		
Inventories		0
Current financial asset		
Current investments		243.51
Trade receivables, current		0
Cash and cash equivalents		2.5
Bank balance other than cash and cash equivalents		109.9
Loans, current		0
Other current financial assets		
1		
2		
3		
4		
5		
Details of other current financial assets		
	Total of Other current financial assets	
	Total current financial assets	355.91
Current tax assets (net)		
Other current assets		
1 Other current assets		8.41

2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	8.41
	Total current assets	364.32
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	379.05
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1189.51
	Other equity	-847.84
	Total equity attributable to owners of parent	341.67
	Non controlling interest	
	Total equity	341.67
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	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
1		
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	
	Total non-current financial liabilities	0
	Provisions, non-current	2
	Deferred tax liabilities (net)	16.95
	Deferred government grants, Non-current	
	Other non-current liabilities	
1		
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	18.95
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.64
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	16.51
	Total Trade payable	17.15
	Other current financial liabilities	
1		
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	

	Total current financial liabilities	17.15
	Other current liabilities	
1	Other current liabilities	0.01
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	0.01
	Provisions, current	1.27
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	18.43
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	37.38
	Total equity and liabilities	379.05
	Disclosure of notes on assets and liabilities	

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month 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
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Business Centre & Rental	6.54	26.18
2	Commodity Trading	166.82	170.52
	Total Segment Revenue	173.36	196.7
	Less: Inter segment revenue		
	Revenue from operations	173.36	196.7
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Business Centre & Rental	3.97	11.18
2	Commodity Trading	4.65	1.48
	Total Profit before tax	8.62	12.66
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income	42.04	5.24
	Profit before tax	-33.42	7.42
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Business Centre & Rental	7.29	7.29
2	Commodity Trading	0.05	0.05
	Total Segment Asset	7.34	7.34
	Un-allocable Assets	371.71	371.71
	Net Segment Asset	379.05	379.05
4	Segment Liabilities		
	Segment Liabilities		
1	Business Centre & Rental	12.94	12.94
2	Commodity Trading	0	0
	Total Segment Liabilities	12.94	12.94
	Un-allocable Liabilities	24.44	24.44
	Net Segment Liabilities	37.38	37.38
	Disclosure of notes on segments		

Other Comprehensive Income			
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		
1	Remeasurement Gain/(Loss) of Defined Benefit Plans	0.12	0.12
	Total Amount of items that will not be reclassified to profit and loss	0.12	0.12
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		
5	Total Other comprehensive income	0.12	0.12

Cash flow statement, indirect		
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	7.42
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	1.23
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-1.32
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	3.08
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-0.23
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	0.82
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	1.04
	Adjustments for provisions, non-current	1.22
	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	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-15.96
	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)	-10.12
	Net cash flows from (used in) operations	-2.7
	Dividends received	0
	Interest paid	0
	Interest received	-38.96
	Income taxes paid (refund)	-80.27
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	38.61
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	0.66
	Proceeds from sales of investment property	71.1

	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	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	0.88
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	71.32
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	0
	Net cash flows from (used in) financing activities	0
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	109.93
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	109.93
	Cash and cash equivalents cash flow statement at beginning of period	2.47
	Cash and cash equivalents cash flow statement at end of period	112.4

Format for Disclosure of Related Party Transactions (applicable only for half-yearly fill

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	Value of transaction during the reporting period	In case monies are due to or payable by the party as a result of the transaction	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closed balance
1	FGP Limited	AAACF1671M	Dilip Mahadik	APCPM6751M	Manager	Remuneration		As recommended by the Nomination and Remuneration Committee and approved by the Audit Committee, Board of Directors and Shareholders				2.16	0	
2	FGP Limited	AAACF1671M	Sapana Dubey	AUUPD7161M	Chief Financial Officer	Remuneration		As recommended by the Nomination and Remuneration Committee and approved by the Audit Committee, Board of Directors and Shareholders				5.21	0	
3	FGP Limited	AAACF1671M	Shalu Sarraf	JZRPS4641N	Company Secretary	Remuneration		As recommended by the Nomination and Remuneration Committee and approved by the Audit Committee, Board of Directors and Shareholders				4.45	0	
Total value of transaction during the reporting period												11.82		

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
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 Standalone 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	MVK Associates	Yes	30-06-2027

