



COSMO FERRITES LIMITED

(Govt. of India Recognised Export House)

CIN : L27106HP1985PLC006378

H.O.: 517, 5th Floor, DLF Tower-A, Jasola District Centre, New Delhi-110025 (India)

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CFR/SE/2025-26/NOV/02

November 10, 2025

The Manager (Listing)
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001

Scrip Code: 523100

Security ID: COSMOFE

Sub: Un-Audited Financial Results for the quarter ended on September 30, 2025 and Outcome of Board Meeting

Dear Sir,

Pursuant to Regulation 30 read with Part A of Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), this is to inform you that the Board of Directors of the Company at its meeting held today i.e. Monday, November 10, 2025, has inter alia approved the Unaudited Financial Results of the Company for the Quarter ended as on September 30, 2025. Financial Results were duly reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company along with the limited review report thereon.

The meeting commenced at 12:30 P.M. and concluded at 02:30 P.M.

You are requested to take the same on records.

Thanking You.

Yours faithfully

For Cosmo Ferrites Limited




Priyanka
Company Secretary & Compliance Officer

Encl: as above



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Auditor's Review Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Cosmo Ferrites Limited

1. We have reviewed the accompanying statement of unaudited financial results of Cosmo Ferrites Limited for the quarter ended 30th September 2025 and for the period from 1st April 2025 to 30th September 2025, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: New Delhi
Date: 10.11.2025
UDIN: 25521915 8MAGSTG 1423

For Suresh Kumar Mittal & Co
Chartered Accountants
Firm Registration No. 500063N

Ankur Bagla
Partner

Membership Number: 521915

COSMO FERRITES LIMITED
UNAUDITED FINANCIAL RESULTS

Sl. No.	Particulars	Rs in lakhs					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	2,530	2,692	2,120	5,222	4,357	8,566
II.	Other Income	99	67	52	166	78	171
III.	Total Revenue (I+II)	2,629	2,759	2,172	5,388	4,435	8,737
IV.	Expenses						
	(a) Cost of materials consumed	922	909	748	1,831	1,509	3,086
	(b) Purchase of Stock-in-trade	-	8	33	8	80	135
	(c) Change in inventories of finished goods, work in progress and stock in trade	75	103	35	178	22	(55)
	(d) Employees benefits expense	616	586	533	1,202	1,154	2,163
	(e) Finance costs (Refer Note 3 below)	172	185	124	357	297	548
	(f) Depreciation and amortisation expense	113	107	115	220	234	467
	(g) Other expenses	804	853	717	1,657	1,497	3,014
	Total expenses	2,702	2,751	2,305	5,453	4,793	9,358
V.	Profit / (Loss) before exceptional items and tax (III-IV)	(73)	8	(133)	(65)	(358)	(621)
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit / (Loss) before tax (V-VI)	(73)	8	(133)	(65)	(358)	(621)
VIII.	Tax expense						
	(i) Current Tax	-	-	-	-	-	-
	(ii) Earlier Year Taxes	-	-	-	-	-	-
	(iii) Deferred Tax	(16)	3	64	(13)	8	(55)
	Total tax expense	(16)	3	64	(13)	8	(55)
IX.	Profit / (Loss) for the period (VII-VIII)	(57)	5	(197)	(52)	(366)	(566)
X.	Other comprehensive income						
	Items that will not be reclassified to profit or loss	-	1	-	1	1	2
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	-	1	-	1	1	2
XI.	Total comprehensive income (IX + X)	(57)	6	(197)	(51)	(365)	(564)
XII.	Paid-up equity share capital of Rs. 10/- each	1,203	1,203	1,203	1,203	1,203	1,203
XIII.	Other Equity						
XIV.	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic	(0.47)	0.04	(1.64)	(0.43)	(3.05)	(4.70)
	Diluted	(0.47)	0.04	(1.64)	(0.43)	(3.05)	(4.70)

SUMMARY OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2025

Particulars	As at	
	30.09.2025	31.03.2025
A ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	6,580	6279
(b) Capital work in progress	11	13
(c) Other Financial Assets		
(i) Investments	30	29
(ii) Other Financial Assets	84	82
Sub-total - Non-current assets	6705	6403
2 Current assets		
(a) Inventories	1,504	1657
(b) Financial Assets		
(i) Trade receivables	2,141	1605
(ii) Cash and cash equivalents	26	47
(iii) Bank balance other than cash and cash equivalents	568	965
(iv) Other Current Financial Assets	260	397
(c) Income Tax Assets (net)	19	14
(d) Other Current Assets	603	685
Sub-total - Current assets	5,121	5370
TOTAL - ASSETS	11,826	11773
A EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,203	1203
(b) Other Equity	1,212	1263
Sub-total - Shareholder's funds	2,415	2466
LIABILITIES		
1 Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,383	1740
(b) Provisions	202	181
(c) Deferred Tax Liabilities (net)	145	157
(d) Other Non Current Liabilities	1	1
Sub-total - Non-current liabilities	1,731	2079
2 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,512	5405
(ii) Trade payables		
(a) Total outstanding of micro, small and medium enterprises	17	20
(b) Total outstanding of other than micro, small and medium enterprises	1,295	1043
(b) Provisions	55	55
(c) Other current liabilities	801	705
Sub-total - Current liabilities	7680	7228
TOTAL - EQUITY AND LIABILITIES	11,826	11773



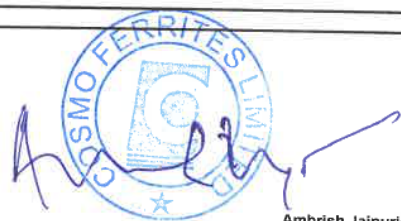
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2025		
Particulars	Half Year Ended 30.09.2025	Half Year Ended 30.09.2024
Net Profit/(Loss) before Tax	(65)	(358)
Adjustments for:-		
Depreciation and amortisation	220	234
Interest paid	340	274
(Profit) / Loss on sale of fixed assets	-	1
Actuarial Gain/Loss classified as Other Comprehensive Income	2	1
Operating profit /(loss) before working capital changes	497	152
Adjustment for (increase) /decrease in operating assets		
Inventories	153	(258)
Trade and other receivables	(320)	(299)
Trade payable and other liabilities	366	222
Cash generated from operations	696	(183)
Net income tax(paid)/refunds	(5)	(7)
Net Cash flow from /(used in) operating activities(A)	691	(190)
Cash Flow from Investing Activities		
Purchase of fixed assets	(518)	(141)
Purchase of investments (including fair valuation gain)	(1)	(1)
Bank balance other than cash and cash equivalents	397	157
Sale of fixed assets	-	-
Net Cash flow from/(used in) Investing Activities(B)	(122)	15
Cash Flow from Financing Activities		
Increase / (Decrease) in long term borrowings	(313)	103
Increase / (Decrease) in short term borrowings	63	265
Interest paid	(340)	(274)
Net Cash Flow from /(used in) Financing Activities (C)	(590)	94
Net Increase /(decrease) in Cash and Cash Equivalents (A+B+C)	(21)	(81)
Cash and cash equivalents at the beginning of the year	47	129
Cash and cash equivalents at the end of the year	26	48

Notes: Figures in bracket represent cash outflow

Notes :

- 1 The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 10.11.2025 and limited review of the same has been carried out by the statutory auditors of the company.
- 2 These financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereunder.
- 3 Interest on promoter's unsecured loan for the period 01.07.2024 to 31.03.2025 amounting to Rs 144 lakhs was conditionally waived by the promoters with the right to recompense if the financial position of the company allows such payment subsequently.
- 4 Figures for the previous period have been regrouped or rearranged wherever required.

Place : New Delhi
Date : 10.11.2025



Ambrish Jaipuria
Managing Director

COSMO FERRITES LIMITED
Regd. Office : Jabli, Distt Solan, Himachal Pradesh - 173 209