



Dated 14<sup>th</sup> November, 2025

To  
The General Manager,  
Department of Corporate Services,  
Bombay Stock Exchange Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400001

Dear Sir,

**Sub: Intimation of outcome of Board Meeting – reg.**

**Scrip Code: 538922**

With reference to the above cited subject, we wish to inform you that the Board of Directors at their Board Meeting held on 14.11.2025 inter-alia, have considered and approved the Unaudited Financial Results of the Company for the second quarter and half year ended 30<sup>th</sup> September, 2025 as reviewed by the Audit Committee. A copy of the same is herewith enclosed together with Limited Review Report.

The meeting of the Board of Directors of the Company commenced at 04.30 P.M. and concluded at 07.15 P.M.

Request you to take the above information on record.

Thanking you,

**Yours Faithfully,**

**Ravi Vishnu**  
Managing Director  
DIN: 01144902

Encl: As above

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended**

**Review Report to  
The Board of Directors  
COSYN LIMITED**

We have reviewed the accompanying statement of unaudited standalone financial results of Cosyn Limited ("the Company"), for the quarter ended 30<sup>th</sup> September 2025 ("the statement"), 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 "Listing Regulations").

This statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 there under and other accounting principles generally accepted in India. Our responsibility is to express conclusion on the Statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by Independent Auditor of 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 Statements are free of material misstatement. A review of the interim financial information consists of making inquiries primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting standards ("Ind AS") specified under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad  
Date: 14-11-2025

UDIN: 25200247BMUJLJ7870



For Suryanarayana & Suresh.,  
Chartered Accountants  
FR No. 006631S

Muktha Prabhakar  
Partner  
M.No. 200247



# COSYN

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs in lakhs)

S.No	Particulars	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 (Net)	634.04	71.30	328.58	705.34	671.51	1,480.55
II	Other Income	7.38	3.57	1.48	10.95	3.64	217.66
	<b>Total Income ( I + II )</b>	<b>641.42</b>	<b>74.87</b>	<b>330.06</b>	<b>716.29</b>	<b>675.15</b>	<b>1,698.21</b>
III	<b>Expenses</b>						
	a) Cost of Materials Consumed	15.52	17.30	16.31	32.82	33.16	65.69
	b) Operating Expenses	26.71	19.37	28.60	46.08	45.42	96.78
	c) Change in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	229.95	(327.66)	(78.49)	(97.71)	(129.82)	10.06
	d) Employee benefits expense	275.76	271.85	266.68	547.61	534.57	1,093.44
	e) Finance costs	12.96	11.58	6.56	24.54	12.99	38.11
	f) Depreciation & Ammortisation expenses	20.47	20.28	13.47	40.75	26.51	56.49
	g) Other expenses	56.86	57.70	75.34	114.56	145.98	296.36
	<b>Total Expenses</b>	<b>638.23</b>	<b>70.42</b>	<b>328.48</b>	<b>708.65</b>	<b>668.82</b>	<b>1,656.93</b>
IV	<b>Profit/(Loss) before Exceptional items and Tax ( III - IV )</b>	<b>3.19</b>	<b>4.45</b>	<b>1.58</b>	<b>7.64</b>	<b>6.33</b>	<b>41.28</b>
V	Exceptional items	-	-	-	-	-	-
VI	<b>Profit/(Loss) before tax ( V - VI )</b>	<b>3.19</b>	<b>4.45</b>	<b>1.58</b>	<b>7.64</b>	<b>6.33</b>	<b>41.28</b>
VII	Tax expense						
	a) Current Tax	-	-	-	-	-	15.00
	b) Provision for Income Tax - Previous years	-	-	-	-	-	0.90
	c) Deferred Tax Liability / (Asset)	0.98	0.72	0.51	1.70	1.69	9.37
	<b>Total Tax Expense (VIII)</b>	<b>0.98</b>	<b>0.72</b>	<b>0.51</b>	<b>1.70</b>	<b>1.69</b>	<b>25.27</b>
VIII	<b>Profit/(Loss) for the period (VII-VIII)</b>	<b>2.21</b>	<b>3.73</b>	<b>1.07</b>	<b>5.94</b>	<b>4.64</b>	<b>16.02</b>
IX	Other Comprehensive Income						
	a) items that will not be reclassified to Profit or Loss, Re-measurement of the defined obligations.	-	-	-	-	-	-
	b) items that will be reclassified to Profit or Loss	-	-	-	-	-	-
X	<b>Total Comprehensive Income for the Period (IX-X)</b>	<b>2.21</b>	<b>3.73</b>	<b>1.07</b>	<b>5.94</b>	<b>4.64</b>	<b>16.02</b>
XI	Paid-up Equity Share Capital (Face value of Rs 10/- per share)	750.00	750.00	750.00	750.00	750.00	750.00
XII	Earnings/(Loss) per share (of Rs 10/-each) (not annualised)						
	a) Basic	0.03	0.05	0.01	0.08	0.06	0.21
	b) Diluted	0.03	0.05	0.01	0.08	0.06	0.21

## Notes to the Standalone Financial Results:

- The above Unaudited Standalone Financial Results for the quarter ended 30th September, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th November, 2025
- The Statutory Auditors have conducted limited review of accounts for the aforesaid period.
- The Company is engaged in providing Information Technology Services which in the context of Ind AS 108, operating segment specified Under Section 133 of the Companies Act, 2013 is considered as a single business segment.
- The results have been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized practices and policies to the extent applicable.
- Figures of previous period have been regrouped/reclassified wherever necessary to make them comparable with the figures of the current period.

For and on behalf of Board of Directors



*Ravi Vishnu*  
Ravi Vishnu  
Managing Director

DIN: 01144902

Place: Hyderabad

Date: 14th November 2025

## COSYN LIMITED

PLOT NO: 15, TP HOUSE, 3RD FLOOR, JAIHIND ENCLAVE, MADHAPUR, HYDERABAD- 500 081, INDIA.

TEL: +91 733 066 6517-20 | EMAIL: corp@cosyn.in | URL: www.cosyn.in | CIN : L72200TG1994PLC017415



# COSYN

Standalone Statement of Assets and Liabilities as at 30th September, 2025

(Rs. In lakhs)

Particulars		As at 30th Sept 2025 (Unaudited)	As at 31st Mar 2025 (Audited)
<b>I</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	189.74	203.00
	(b) Capital Work-In-Progress	285.41	223.10
	(c) Other Intangible Assets	155.52	176.22
	(d) Financial Assets		
	(i) Investments	241.74	241.74
	(ii) Deposits	446.03	430.45
	(e) Other Non current Assets	-	-
	<b>Total</b>	<b>1,318.44</b>	<b>1,274.50</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	592.13	494.50
	(b) Financial Assets		
	(i) Trade Receivables	1,308.44	1,411.78
	(ii) Cash and Cash equivalents	1.48	11.98
	(iii) Other Bank Balances	533.77	539.24
	(c) Other Current Assets		
	(i) Short-Term Loans and Advances	63.66	55.51
	(ii) Other Current Assets	6.61	14.21
	(d) Current Tax Assets (Net)	181.02	170.42
	<b>Total</b>	<b>2,687.11</b>	<b>2,697.64</b>
<b>TOTAL ASSETS</b>		<b>4,005.56</b>	<b>3,972.15</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity:</b>		
	(a) Equity Share Capital	750.00	750.00
	<b>Other Equity:</b>		
	(a) Reserves and Surplus	2,232.22	2,226.28
	<b>Total</b>	<b>2,982.22</b>	<b>2,976.28</b>
<b>2</b>	<b>Liabilities</b>		
	<b>i) Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	Borrowings	-	1.35
	(b) Deferred Tax Liabilities (Net)	15.12	13.42
	<b>Total</b>	<b>15.12</b>	<b>14.77</b>
	<b>ii) Current liabilities</b>		
	(a) Financial Liabilities		
	Trade Payables - Total outstanding Dues of :		
	: Small and Micro enterprises	10.96	19.29
	: Creditors other than small and micro enterprises	25.52	21.24
	(b) Other Current Liabilities	971.75	940.57
	<b>Total</b>	<b>1,008.22</b>	<b>981.10</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>4,005.56</b>	<b>3,972.15</b>

On behalf of the Board of Directors



*Ravi Vishnu*  
**Ravi Vishnu**  
**Managing Director**  
**DIN 01144902**

Place : Hyderabad  
Date : 14-11-2025

## COSYN LIMITED

PLOT NO: 15, TP HOUSE, 3RD FLOOR, JAIHIND ENCLAVE, MADHAPUR, HYDERABAD- 500 081, INDIA.

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**Standalone Statement of Cash Flows for the period ended 30th September 2025**
**(Rs. In lakhs)**

Sl No	Particulars	Half year ended	
		30-Sep-2025 (Unaudited)	31-Mar-2025 (Audited)
<b>A</b>	<b>Cash Flows from operating activities :</b>		
	Profit Before Tax	7.64	41.27
	Add : Depreciation	40.75	56.50
	Add : Finance Costs	23.68	34.01
	Add : Provision for doubtful debts	-	-
	Less: Interest Income received	(10.95)	(217.66)
	<b>Operating Profit before working capital changes</b>	<b>61.13</b>	<b>(85.88)</b>
	Adjustment for (increase)/decrease in operating assets		
	Trade Receivables	103.34	(163.08)
	Inventories	(97.62)	10.14
	Other Non Current Financial Assets	(15.58)	25.21
	Other Non Current Assets	-	-
	Other Current Assets	(0.55)	5.21
	Trade Payables	(4.05)	(0.72)
	Other Current Liabilities	31.17	195.79
		<b>16.71</b>	<b>72.56</b>
	<b>Cash Generated From Operations</b>	<b>77.84</b>	<b>(13.32)</b>
	Less : Income Tax Paid	10.60	7.82
	<b>Net cash from operating activities " A "</b>	<b>67.24</b>	<b>(21.13)</b>
<b>B</b>	<b>Cash Flows from Investing activities :</b>		
	Purchase of Fixed Assets	(6.80)	132.30
	Investment in CWIP	(62.31)	15.20
	Interest Income received	10.95	217.66
	Margin Money Deposits/(Realisation)	5.47	(352.52)
	Investments in Subsidiary Company	-	-
	<b>Net cash utilised in investing activities " B "</b>	<b>(52.69)</b>	<b>12.64</b>
<b>C</b>	<b>Cash Flows from Financing Activities :</b>		
	Proceeds from long term borrowings - ( Net of payments )	(1.36)	(6.29)
	Interest on Long Term Borrowings	(23.68)	(34.01)
	<b>Net Cash used in Financing Activities " C "</b>	<b>(25.04)</b>	<b>(40.30)</b>
	<b>Net ( Decrease ) / Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>(10.49)</b>	<b>(48.80)</b>
	<b>Cash and Cash Equivalents at the beginning</b>	<b>11.98</b>	<b>60.77</b>
	<b>Cash and Cash Equivalents at the end</b>	<b>1.48</b>	<b>11.98</b>

**On behalf of the Board of Directors**


**Ravi Vishnu**  
**Managing Director**  
**DIN 01144902**

Place : Hyderabad  
Date : 14-11-2025

**COSYN LIMITED**

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**Independent Auditor's Review Report on review of Interim Consolidated Financial Results**

To the Board of Directors of  
Cosyn Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial results of Cosyn Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30<sup>th</sup> September, 2025 (the "statement"), being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial information performed by the Independent Auditor of the Entity*, issued by Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the result of the following subsidiaries

- a. M/s. Cosyn LLC
- b. M/s. Well To Desk Inc



5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results includes the interim financial statements/ financial information of the subsidiaries namely M/s. Cosyn LLC and M/s. Well To Desk Inc which have not been reviewed by their auditors, whose interim financial statements / financial information reflect Total Revenue of Rs. 0, Total Net Profit after Tax of Rs. 0 Lakhs and total comprehensive income of Rs. 0 Lakhs and Total Revenue of Rs. 0, Total Net Profit after Tax of Rs. 0 Lakhs and total comprehensive income of Rs. 0 Lakhs respectively for the Quarter ended September 30, 2025, as considered in the Statement. According to the information and explanations given to us by the Management, the interim financial statements / financial information is not material to the Group. Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial statements / financial information certified by the Management.

Place: Hyderabad

Date: 14-11-2025

UDIN: 25200247BMUJLK6165

For Suryanarayana & Suresh.,

Chartered Accountants

FR No.006631S



*Muktha Prabhakar*

Muktha Prabhakar

Partner

M. No. 200247





# STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in lakhs)

S.No	Particulars	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)	(Un Audited)	(Un Audited)	(Audited)
I	Revenue from Operations (Net)	634.04	71.30	328.58	705.34	671.51	1,480.55
II	Other Income	7.38	3.57	1.48	10.95	3.64	217.66
III	<b>Total Income ( I + II )</b>	<b>641.42</b>	<b>74.87</b>	<b>330.06</b>	<b>716.29</b>	<b>675.15</b>	<b>1,698.21</b>
IV	<b>Expenses</b>						
	a) Cost of Materials Consumed	15.52	17.30	16.31	32.82	33.16	65.69
	b) Operating Expenses	26.71	19.37	28.60	46.08	45.42	96.78
	c) Change in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	229.95	(327.66)	(78.49)	(97.71)	(129.82)	10.06
	d) Employee benefits expense	275.76	271.85	266.68	547.61	534.57	1,093.44
	e) Finance costs	12.96	11.58	6.56	24.54	12.99	38.11
	f) Depreciation & Ammortisation expenses	20.47	20.28	13.50	40.75	26.54	56.56
	g) Other expenses	56.86	57.70	75.34	114.56	145.98	296.36
	<b>Total Expenses</b>	<b>638.23</b>	<b>70.42</b>	<b>328.51</b>	<b>708.65</b>	<b>668.84</b>	<b>1,657.01</b>
V	<b>Profit/(Loss) before Exceptional items and Tax ( III - IV )</b>	<b>3.19</b>	<b>4.45</b>	<b>1.55</b>	<b>7.64</b>	<b>6.30</b>	<b>41.21</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before tax ( V - VI )</b>	<b>3.19</b>	<b>4.45</b>	<b>1.55</b>	<b>7.64</b>	<b>6.30</b>	<b>41.21</b>
VIII	Tax expense						
	a) Current Tax	-	-	-	-	-	15.00
	b) Provision for Income Tax - Previous years	-	-	-	-	-	0.90
	c) Deferred Tax Liability / (Asset)	0.98	0.72	0.51	1.70	1.69	9.37
	<b>Total Tax Expense (VIII)</b>	<b>0.98</b>	<b>0.72</b>	<b>0.51</b>	<b>1.70</b>	<b>1.69</b>	<b>25.27</b>
IX	<b>Profit/(Loss) for the period (VII-VIII)</b>	<b>2.21</b>	<b>3.73</b>	<b>1.04</b>	<b>5.94</b>	<b>4.61</b>	<b>15.94</b>
X	Other Comprehensive Income						
	a) items that will not be reclassified to Profit or Loss, Re-measurement of the defined obligations.	-	-	-	-	-	-
	b) items that will be reclassified to Profit or Loss	-	-	-	-	-	-
XI	<b>Total Comprehensive Income for the Period (IX-X)</b>	<b>2.21</b>	<b>3.73</b>	<b>1.04</b>	<b>5.94</b>	<b>4.61</b>	<b>15.95</b>
	Net Profit attributable to:						
	Owners						
	Non controlling Interest	(0.00)	-	(0.01)	(0.00)	-	(0.01)
	Net Profit after Tax and Minority Interest	<b>2.21</b>	<b>3.73</b>	<b>1.05</b>	<b>5.94</b>	<b>4.61</b>	<b>15.95</b>
XII	<b>Paid-up Equity Share Capital</b> (Face value of Rs 10/- per share)	<b>750.00</b>	<b>750.00</b>	<b>750.00</b>	<b>750.00</b>	<b>750.00</b>	<b>750.00</b>
XIII	<b>Earnings/(Loss) per share (of Rs 10/-each) (not annualised)</b>						
	a) Basic	<b>0.03</b>	<b>0.05</b>	<b>0.01</b>	<b>0.08</b>	<b>0.06</b>	<b>0.21</b>
	b) Diluted	<b>0.03</b>	<b>0.05</b>	<b>0.01</b>	<b>0.08</b>	<b>0.06</b>	<b>0.21</b>

## Notes to the Consolidated Financial Results:

- The above Unaudited Consolidated Financial Results for the quarter ended 30th September, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th November, 2025
- Results for the Quarter ended 30th September, 2025 were subjected to "Limited Review" by the Statutory Auditors.
- The Company is engaged in providing Information Technology Services which in the context of Ind AS 108, operating segment specified Under Section 133 of the Companies Act, 2013 is considered as a single business segment.
- The results have been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized practices and policies to the extent applicable.
- Figures of previous period have been regrouped/reclassified wherever necessary to make them comparable with the figures of the current period.

For and on behalf of Board of Directors



Ravi Vishnu  
Managing Director  
DIN: 01144902

Place: Hyderabad

Date: 14th November 2025

**COSYN LIMITED**

PLOT NO: 15, TP HOUSE, 3RD FLOOR, JAIHIND ENCLAVE, MADHAPUR, HYDERABAD- 500 081, INDIA.

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# COSYN

Consolidated Statement of Assets and Liabilities as at 30th September, 2025

(Rs. In lakhs)

Particulars		As at 30th Sept 2025 (Unaudited)	As at 31st Mar 2025 (Audited)
<b>I</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	190.81	204.07
	(b) Capital Work-In-Progress	285.41	223.09
	(c) Other Intangible Assets	158.81	179.51
	(d) Financial Assets		
	(i) Investments	8.11	8.11
	(ii) Deposits	446.03	430.45
	(e) Other Non current Assets	-	-
	<b>Total</b>	<b>1,089.16</b>	<b>1,045.23</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	592.13	494.50
	(b) Financial Assets		
	(i) Trade Receivables	1,308.44	1,411.78
	(ii) Cash and Cash equivalents	3.16	13.65
	(iii) Other Bank Balances	533.77	539.24
	(c) Other Current Assets		
	(i) Short-Term Loans and Advances	63.66	55.51
	(ii) Other Current Assets	6.61	14.21
	(d) Current Tax Assets (Net)	181.02	170.42
	<b>Total</b>	<b>2,688.79</b>	<b>2,699.31</b>
<b>TOTAL ASSETS</b>		<b>3,777.95</b>	<b>3,744.55</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity:</b>		
	(a) Equity Share Capital	750.00	750.00
	<b>Other Equity:</b>		
	(a) Reserves and Surplus	1,998.00	1,992.06
	(b) Minority Interest	5.66	5.66
	<b>Total</b>	<b>2,753.66</b>	<b>2,747.72</b>
<b>2</b>	<b>Liabilities</b>		
	<b>i) Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	Borrowings	-	1.35
	(b) Deferred Tax Liabilities (Net)	15.12	13.42
	<b>Total</b>	<b>15.12</b>	<b>14.77</b>
	<b>ii) Current liabilities</b>		
	(a) Financial Liabilities		
	Trade Payables - Total outstanding Dues of :		
	: Small and Micro enterprises	10.96	19.29
	: Creditors other than small and micro enterprises	26.46	22.19
	(b) Other Current Liabilities	971.75	940.58
	<b>Total</b>	<b>1,009.17</b>	<b>982.06</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>3,777.95</b>	<b>3,744.55</b>

On behalf of the Board of Directors



*Ravi Vishnu*  
Ravi Vishnu  
Managing Director  
DIN 01144902

Place : Hyderabad  
Date : 14-11-2025

**COSYN LIMITED**

PLOT NO: 15, TP HOUSE, 3RD FLOOR, JAIHIND ENCLAVE, MADHAPUR, HYDERABAD- 500 081, INDIA.

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# COSYN

Consolidated Statement of Cash Flows for the period ended 30th September 2025

(Rs. in lakhs)

Sl No	Particulars	Half year ended	
		30-Sep-2025 (Unaudited)	31-Mar-2025 (Audited)
<b>A</b>	<b>Cash Flows from operating activities :</b>		
	Profit Before Tax	7.64	41.21
	Add : Depreciation	40.75	56.56
	Add : Finance Costs	23.68	34.01
	Add : Provision for doubtful debts	-	-
	Less: Interest Income received	(10.95)	(217.66)
	<b>Operating Profit before working capital changes</b>	<b>61.13</b>	<b>(85.88)</b>
	Adjustment for (increase)/decrease in operating assets		
	Trade Receivables	103.34	(163.08)
	Inventories	(97.62)	10.14
	Other Non Current Financial Assets	(15.58)	25.21
	Other Non Current Assets	-	-
	Other Current Assets	(0.55)	5.21
	Trade Payables	(4.05)	(0.72)
	Other Current Liabilities	31.17	195.79
		<b>16.71</b>	<b>72.56</b>
	<b>Cash Generated From Operations</b>	<b>77.84</b>	<b>(13.32)</b>
	Less : Income Tax Paid	10.60	7.82
	<b>Net cash from operating activities " A "</b>	<b>67.24</b>	<b>(21.13)</b>
<b>B</b>	<b>Cash Flows from Investing activities :</b>		
	Purchase of Fixed Assets	(6.80)	132.30
	Investment in CWIP	(62.31)	15.20
	Interest Income received	10.95	217.66
	Margin Money Deposits/(Realisation)	5.47	(352.52)
	<b>Net cash utilised in investing activities " B "</b>	<b>(52.69)</b>	<b>12.64</b>
<b>C</b>	<b>Cash Flows from Financing Activities :</b>		
	Proceeds from long term borrowings - ( Net of payments )	(1.36)	(6.29)
	Interest on Long Term Borrowings	(23.68)	(34.01)
	<b>Net Cash used in Financing Activities " C "</b>	<b>(25.04)</b>	<b>(40.30)</b>
	<b>Net ( Decrease ) / Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>(10.49)</b>	<b>(48.80)</b>
	<b>Cash and Cash Equivalents at the beginning</b>	<b>13.65</b>	<b>62.45</b>
	<b>Cash and Cash Equivalents at the end</b>	<b>3.16</b>	<b>13.65</b>

On behalf of the Board of Directors



*Ravi Vishnu*

**Ravi Vishnu**  
**Managing Director**  
DIN 01144902

Place : Hyderabad  
Date : 14-11-2025

**COSYN LIMITED**

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