COSMIC CRF LIMITED

CIN NO.: **L27100WB2021PLC250447**

Phone No.: +91 33-79647499,E-mail: info@ cosmiccrf.com, www.cosmiccrf.com

Ref: CCL/BSE/2026-27/016 **Date: May 25, 2026**

To,
Listing Department,
BSE Limited
P.J. Towers,
Dalal Street,
Mumbai-400001

Scrip Code: 543928

Dear Sir/ Madam,

Sub: **Outcome of the Board Meeting held on May 25, 2026**

Ref: **Submission of Standalone and Consolidated Audited Financial Results for the Half year and Financial Year ended March 31, 2026 as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Further to our letter dated May 20, 2026 and with reference to above, we hereby submit/inform that:

1. The Board of Directors ("the Board") at its meeting held on Monday, 25th May, 2026 has approved and taken on record the Audited Standalone and Consolidated Financial Results of the Company for the Half Year and Financial Year ended March 31, 2026 along with Audit Report received from M/s. G A R V & Associates, Statutory Auditors of the Company. The Standalone Financial Results of the Company for the Half Year and Financial Year ended March 31, 2026 is annexed herewith in **Annexure -1A.** The Consolidated Financial Results of the Company for the Half Year and Financial Year ended March 31, 2026 is annexed herewith in **Annexure -1B**

   We would like to state that, GARV & Associates, Chartered Accountant, (Firm Reg No: 301094E) Statutory Auditors of the Company have issued the Auditors' Report with an unmodified opinion on the Audited Financial Results of the Company for the Half Year and Financial Year ended March 31,2026 is annexed in **Annexure -2.**

   Further, pursuant to Regulation 33 of the Listing Regulations, Audited Standalone and Consolidated Financial Results and Auditor's Report for the Half Year ended and Financial Year ended March 31, 2026 shall be available on the Company's website i.e. https://cosmiccrf.com/ and on the website of the Stock Exchanges, https://www.bseindia.com/index.html.

2. Pursuant to Regulation 32 of the SEBI Listing Regulations and SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019, the Board noted that there is no deviation(s) or variation(s) in respect of the utilization of the proceeds of Preferential Issue of Equity Shares and Share Warrants of the Company during the period from October 01, 2025 to March 31, 2026.

PRIYA SAYANI Digitally signed by PRIYA SAYANI Date: 2026.05.25 18:41:24 +05'30'

Statement of Utilization of proceeds from Preferential Issue of Equity shares and Share Warrants is annexed herewith in **Annexure – 3.**

3. Re-appointment of **M/s. B. Nath & Co., Chartered Accountants (Firm Regn No: 307057E)** as Internal Auditor of the Company for Financial Year 2026-2027 in compliance with provisions of Regulation 30, Schedule III, Part A, Para A (7) and other applicable provisions of the Listing Regulations.

   The disclosures as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, in connection with the appointment, are provided in **Annexure-4.**

4. Re-appointment of **M/s. Mandal Biswas Das Lodh & Co. (Firm Regn No: 000484)** Practicing Cost Accountants as a Cost Auditor of the Company for Financial Year 2026-2027 in compliance with provisions of Regulation 30, Schedule III, Part A, Para A (7) and other applicable provisions of the Listing Regulations.

   The disclosures as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, in connection with the appointment, are provided in **Annexure-5.**

The meeting commenced at 02:00 P.M and concluded at 06.30 P.M.

We request you to kindly take the above on records.

Yours faithfully

For COSMIC CRF LIMITED

PRIYA SAYANI Digitally signed by PRIYA SAYANI Date: 2026.05.25 18:41:58 +05'30'

Priya Sayani
Company Secretary & Compliance Officer

Encl: A/a

GARV & Associates
Chartered Accountants

27A Hazra Road
Kolkata 700 029
Phone : +91 (33) 40404743 / 4744
E-mail : info@garvca.com
Website : www.garvca.com

INDEPENDENT AUDITOR'S REPORT ON STANDALONEANNUAL FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED AS ON 31ST MARCH, 2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors
Cosmic CRF Limited

Report on the Audit of Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **Cosmic CRF Limited** (hereinafter referred to as the 'Company") for the year ended March 31, 2026 ("statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:
(i) is presented in accordance with the requirements of the Listing Regulations in this regard; and
(ii) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the standalone net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Director's Responsibilities for the Standalone Annual Financial Results

This Statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the standalone annual financial statements for the year ended March 31, 2026. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in applicable accounting standard prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the management and the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and , the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

a) The standalone annual financial result includes results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published unaudited half year figures of the current financial year which were subjected to a limited review by us.

For G A R V & Associates
Chartered Accountants
ICAI Firm Registration Number: 301094E

Ashish Rustagi
Ashish Rustagi
Partner
Membership No. 062982

Place: Kolkata
Date: May 25th, 2026
UDIN: 26062982CLXYFM7833

G.A.R.V. & Associates KOLKATA Chartered

COSMIC CRF LIMITED
CIN: L27100WB2021PLC250447
Regd. Office: Cosmic Tower, 19 Monohar Pukur Road, 2nd Floor, Kolkata-700029
Email: info@cosmiccrf.com, Website: www.cosmiccrf.com

STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND FINANCIAL YEAR ENDED 31ST MARCH,2026 | ₹ in Lakhs

Sl. No	Particulars	Half-Year Ended			Year Ended	
		31-03-2026 (Audited)	30-09-2025 (Unaudited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)
1	**Income from Operations**					
a)	Revenue from Operations	17,267.84	16,121.91	14,299.61	33,389.75	30,163.70
b)	Other Income	241.29	255.57	16.26	496.86	17.15
	Total Income	**17,509.13**	**16,377.48**	**14,315.87**	**33,886.61**	**30,180.85**
2	**Expenditure**					
a)	Cost of Raw Materials and Components Consumed	15,193.28	12,229.97	12,372.92	27,423.25	25,583.26
b)	Change in Inventory of Finished Goods and Work In Progress	(636.52)	356.69	(412.64)	(279.83)	(579.15)
c)	Employees Benefit Expenses	255.97	223.28	218.25	479.25	428.34
d)	Finance Costs	372.34	418.93	398.00	791.27	656.39
e)	Depreciation and Amortisation Expenses	269.41	263.40	238.51	532.81	435.50
f)	Other Expenses	600.16	798.65	622.55	1,398.81	1,177.60
	Total Expenses	**16,054.64**	**14,290.92**	**13,437.59**	**30,345.56**	**27,701.94**
3	**Profit Before Tax (1-2)**	**1,454.49**	**2,086.56**	**878.28**	**3,541.05**	**2,478.91**
4	**Income Tax Expenses**					
a)	Current Tax	262.12	503.45	202.01	765.57	560.10
b)	Deferred Tax	95.42	50.98	51.95	146.40	85.71
	Total Income Tax Expenses	**357.54**	**554.43**	**253.96**	**911.97**	**645.81**
5	**Profit/(Loss) for the Period(3-4)**	**1,096.95**	**1,532.13**	**624.32**	**2,629.08**	**1,833.10**
6	Other Comprehensive Income (OCI)	0.25	-	-	0.25	-
7	**Total Comprehensive Income for the Period (5-6)**	**1,096.70**	**1,532.13**	**624.32**	**2,628.83**	**1,833.10**
8	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	920.62	918.76	918.76	920.62	918.76
9	Other Equity	39,539.80	38,144.74	36,612.62	39,539.80	36,612.62
10	**Earnings Per Share (EPS) (Rs.)**					
11	Earning per Equity Share (Basic) in Rupees	11.83	18.69	7.46	30.52	22.20
12	Earning per Equity Share (Diluted) in Rupees	11.83	18.69	7.46	30.52	22.20

Notes to the Statement of Audited Standalone Financial Results

1) These standalone audited financial results of the Company for the Financial Year ended 31st March 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 25th May 2026. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.

2) The standalone financial results for the half year and Financial Year ended 31st March 2026 of the Company has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (IND AS) as pescribed under Section 133 of the Companies Act 2013 read with rule 3 of the companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereof .

3) This is the first period for which the Company has prepared financial results in compliance with Ind AS. Prior to April 1, 2025, the Company had prepared its financial statements in accordance with the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 (previous GAAP).

4) The figures for the corresponding previous period have been restated to comply with Ind AS to make them comparable with the current period's results. The transition to Ind AS has been carried out in accordance with Ind AS 101 *"First-time Adoption of Indian Accounting Standards"*, and the impact of transition on retained earnings, if any, has been disclosed in the accompanying Statement of Audited Financial Results.

5) The Company operates on one segment hence no seperate segment reporting is required.

6) Earning per share have been calculated on the weighted average of the share capital outstanding during the end of the half year i.e 30th September/or at the end of the year . Half yearly EPS is not annualised.Potential equity shares arising from share warrants outstanding as at the reporting date have been excluded from the computation of diluted EPS as their inclusion would have an anti-dilutive effect

7) During the financial Year 2024-25, the company has issued 3,15,000 nos of Convertible Share Warrants with issue price of Rs.1614/- per Warrant receiving 25 % of consideration amount which are to be converted to equal numbers of Equity Shares within 18 months from the date of allotment upon receipt of balance 75% of consideration amount . Out of the said Convertible Warrants 75% of balance consideration amount have been received for 18,600 Convertible Share Warrants and the same have been converted to Equity Shares on 26th March 2026.

8) The legal issue of arbitration matter involving the Contingent Liability of Rs.1034.33 Lakhs is pending for adjudication with the Ex-Supreme Court Judge as the Sole Arbitrator and is in process , the financial effect if any will be provided on settlement of the issue.

9) The Company has submitted Resolution Plan under CIRP for Acquisition of M/s Amzen Transportation Industries Pvt Ltd in June 2024 along with other bidders. During the bidding process , there was some legal disputes in regards to eligibility u/s 29A of IBC Act 2016 for which the company has to move to The Hon'ble NCLAT and the Hon'ble Supreme Court . On 14th May 2026, the Hon'ble Supreme Court of India has pronounced the verdict in favour of the company to be eligible to participate in the CIRP of the Corporate Debtor.

10)The Government of India has notified the Labour Codes with effect from November 21, 2025, and issued related Rules and FAQs. Pursuant thereto, the Company has revised the compensation structure of its employees with effect from April 1, 2026. Accordingly, the consequential impact of the revised salary structure on gratuity liability will be reflected prospectively in the actuarial valuation in subsequent financial periods. The Company continues to monitor further developments and clarifications relating to the implementation of the Labour Codes

11) The aforesaid Financial Results for the Half Year and Financial Year ended 31st March 2026 are also being disseminated on the website of the Company i.e www.cosmiccrf.com

GARV & Associates KOLKATA Chartered Accountants

By Order of the Board
For Cosmic CRF Limited
Cosmic CRF Limited

Aditya Vikram Birla
Managing Director
Managing Director
DIN: 06613927

Place : Kolkata
Date: 25th May 2026

COSMIC CRF LIMITED

CIN: L27100WB2021PLC250447

Regd. Office: Cosmic Tower, 19 Monohar Pukur Road, 2nd Floor, Kolkata-700029

Email: info@cosmiccrf.com, Website: www.cosmiccrf.com

AUDITED STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

₹ in Lakhs

	Year Ended 31st March 2026	Year Ended 31st March 2025
I. ASSETS	**(Audited)**	**(Audited)**
(1) Non-Current Assets		
(a) Property, Plant & Equipments	14,890.44	10,480.44
(b) Right-of-Use Assets	367.09	81.15
(c) Capital Work-in-Progress	1,266.44	-
(d) Other Intangible Assets	0.47	0.66
(e) Financial Assets		
(i) Investments in Equity Instruments of Subsidiaries	2,605.12	2,038.61
(f) Other Financial Assets	23.53	315.83
(g) Other Non-Current Assets	1,438.69	1,438.69
Total Non-Current Assets	**20,591.78**	**14,355.38**
(2) Current Assets		
(a) Inventories	7,422.22	6,549.12
(b) Financial Assets		
(i) Trade Receivables	10,267.42	7,756.97
(ii) Cash & Cash Equivalents	601.31	7,494.19
(iii) Bank Balances other than Cash & Cash Equivalents	10,086.06	10,024.00
(iv) Loans	-	91.63
(v) Other Financial Assets	7,160.85	-
(c) Other Current Assets	2,015.67	4,468.97
Total Current Assets	**37,553.53**	**36,384.88**
Total Assets	**58,145.31**	**50,740.26**
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	920.62	918.76
(b) Other Equity	39,539.80	36,612.62
(c) Money Received Against Share Warrants	1,195.97	1,271.03
Total Equity	**41,656.39**	**38,802.41**
(2) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	519.45	918.70
(ia) Lease Liabilities	336.82	72.62
(b) Deferred Tax Liabilities (Net)	1,154.90	1,008.48
(c) Other Non Current Liabilities	8.04	-
Total Non-Current Liabilities	**2,019.21**	**1,999.80**
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,675.91	6,723.65
(ii) Lease Liabilities	53.69	21.65
(iii) Trade Payables		
(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises	32.64	15.18
(B) Total Outstanding Dues Other than Micro Enterprises and Small Enterprises	7,015.91	2,925.27
(b) Other Current Liabilities	263.59	108.36
(c) Provisions	4.45	9.91
(d) Current Tax Liabilities (Net)	423.52	134.03
Total Current Liabilities	**14,469.71**	**9,938.05**
TOTAL EQUITY & LIABILITIES	**58,145.31**	**50,740.26**
	-	-

The accompanying notes are an integral part of the Standalone Financial Statements

By Order of the Board
For Cosmic CRF Limited

Cosmic CRF Limited

Managing Director

Aditya Vikram Birla
Managing Director
DIN: 06613927

Place : Kolkata
Date: 25th May , 2026

GARV & Associates KOLKATA Chartered Accountants

COSMIC CRF LIMITED

CIN:L27100WB2021PLC250447

Regd. Office: Cosmic Tower, 19 Monohar Pukur Road, 2nd Floor, Kolkata-700029

Email: info@cosmiccrf.com, Website: www.cosmiccrf.com

AUDITED STATEMENT OF STANDALONE CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2026

₹ in Lakhs

	Particulars	Year Ended	
		31st March 2026 (Audited)	31st March 2025 (Audited)
A	**Cash flows from Operating Activities:**		
	Profit Before Tax	3,540.80	2,478.91
	Adjustments for:		
	Depreciation and Amortisation Expenses	532.82	435.50
	Remeasurement (Gain)/ Loss defined benefit	(0.25)	-
	Interest Income	(496.86)	(17.15)
	Interest Expenses	791.27	656.39
		4,367.78	**3,553.65**
	Operating Profit Before Working Capital Changes		
	Adjustments for:		
	(Increase) / Decrease in Inventories	(873.10)	(2,885.23)
	(Increase) / Decrease in Trade Receivables	(2,510.45)	(4,383.98)
	(Increase) in Other Assets	(4,415.25)	(4,879.00)
	Increase / (Decrease) in Trade Payable	4,108.10	218.02
	Increase / (Decrease) in Other Liabilities	163.27	45.35
	Increase / (Decrease) in Provisions	(5.46)	(0.87)
		(3,532.89)	(11,885.71)
		834.89	**(8,332.06)**
	Cash Flow From Operations		
	Income taxes paid (net of Refund Received)	(476.08)	(584.34)
	Net Cashflow From Operating Activities (A)	**358.81**	**(8,916.40)**
	Cash Flows From Investing Activities:		
	Purchase of Property, Plant & Equipment, Intangible Assets (including under Development and Capital Advances)	(6,495.01)	(390.71)
	Investment in Subsidiaries, Joint Ventures and other Related Parties Including Advances	(566.51)	(2,038.61)
	Proceeds to / (Repayment) of Loans & Advances (net)	91.63	(81.59)
	Net (incrase)/ Decresae in Fixed Deposits & Other Bank Balances	(86.06)	(10,000.00)
	Interest Received	496.86	17.15
B	**Net Cashflow From Investing Activities (B)**	**(6,559.09)**	**(12,493.76)**
	Cash Flows From Financing Activities:		
	Issue of Share Capital	1.86	98.96
	Issue of Share Warrants	(75.05)	1,271.03
	Increase / (Decrease) in Share Premium	298.34	15,873.87
	Repayment of Non-Current Borrowings	(399.24)	(395.27)
	Proceeds from / (Repayment) of Current Borrowings (net)	(47.74)	6,301.32
	Creation / (Repayment) of Lease Liability (Net)	229.17	(58.58)
C	Interest Paid	(723.94)	(619.45)
	Net Cashflow From Financing Activities (C)	**(716.60)**	**22,471.88**
	Net Increase/ (Decrease) in Cash and Cash Equivalents(A+B+C)	**(6,916.88)**	**1,061.72**
	Cash and Cash Equivalents - Opening Balances	7,518.19	6,456.47
	Cash and Cash Equivalents - Closing Balances	**601.31**	**7,518.19**
	Cash and its Components		
	Cash on Hand	0.51	0.81
	Bank Balances	600.80	7,517.38
	Fixed Deposits		
	Cash and Cash Equivalents at the end of the Period	**601.31**	**7,518.19**

By Order of the Board
For Cosmic CRF Limited

Cosmic CRF Limited

Managing Director

Aditya Vikram Birla
Managing Director
DIN: 06613927

Place : Kolkata
Date: 25th May , 2026

GARV & Associates Chartered Accountants KOLKATA

GARV & Associates
Chartered Accountants

27A Hazra Road
Kolkata 700 029
Phone : +91 (33) 40404743 / 4744
E-mail : info@garvca.com
Website : www.garvca.com

INDEPENDENT AUDITOR'S REPORT ON CONSOLIDATED ANNUAL FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED AS ON 31ST MARCH, 2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To
The Board of Directors
Cosmic CRF Limited

Report on the Audit of Consolidated Annual Financial Results

Opinion:

We have audited the consolidated annual financial results of **Cosmic CRF Limited** ("Holding Company") and its subsidiaries (holding company and its subsidiaries together referred as the group") for the year ended March 31, 2026 ("the statement") being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiaries referred to in other matter paragraph below, the statement:

(i) includes the results of the subsidiaries as mentioned in Annexure- I
(ii) is presented in accordance with the requirements of the Listing Regulations in this regard; and
(iii) gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the group for the year ended March 31, 2026.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results' section of our report. We are independent of the group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their report referred to in "other matter" paragraph below is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Director's Responsibilities for the Consolidated Annual Financial Results

This Statement which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements for the year ended March 31, 2026. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group In accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective company and for preventing and detecting frauds other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the statement by the Directors of the Holding Company, as aforesaid.

GARV & Associates KOLKATA Chartered Accountants

In preparing the Statement, the respective Board of Directors of the company included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless respective Borad of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective company.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements in place and , the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial results/ financial information of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entities included in the consolidated annual financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

a) The accompanying consolidated annual financial results includes the audited financial results and other financial information, in respect of:

1 (One) subsidiaries, whose financial statements include total assets of Rs. 25,856.95 Lacs as at March 31, 2026, total revenues of Rs. 21,122.08 Lacs and Rs. 32771.52 Lacs, total net profit after tax of Rs. 1433.94 Lacs, and Rs. 2256.88 Lacs, total comprehensive income of Rs. 1433.94 Lacs and Rs. 2256.98 Lacs for the Half year and the year ended on that date respectively, and net cash inflows of Rs. 359.11 Lacs for the year ended March 31, 2026, as considered in the Statement which have been audited by their respective independent auditors.

The independent auditor's report on the financial statements / financial information of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditor.

c)The consolidated annual financial results includes the results for the half year ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to- date figures up to the end of the half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For G A R V & Associates
Chartered Accountants
ICAI Firm Registration Number: 301094E

Ashish Rustagi

Ashish Rustagi
Partner
Membership No. 062982

Place: Kolkata
Date: May 25th, 2026
UDIN: 26062982ZUGDXY9770

COSMIC CRF LIMITED

CIN: L27100WB2021PLC250447
Regd. Office: Cosmic Tower, 19 Monohar Pukur Road, 2nd Floor, Kolkata-700029
Email: info@cosmiccrf.com, Website: www.cosmiccrf.com

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR & FINANCIAL YEAR ENDED 31ST MARCH, 2026 — ₹ in Lakhs

Sl. No	Particulars	Half-Year Ended			Year Ended	
		31-03-2026 (Audited)	30-09-2025 (Unaudited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)
1	**Income from Operations**					
a)	Revenue from Operations	41,214.91	30,445.12	23,224.93	71,660.03	40,163.23
b)	Other Income	346.74	271.58	32.66	618.32	34.25
	Total (a+ b)	**41,561.65**	**30,716.70**	**23,257.59**	**72,278.35**	**40,197.48**
2	**Expenditure**					
a)	Cost of Raw Materials Consumed & Stock In Trade	37,052.09	25,433.14	20,734.12	62,485.23	34,963.20
b)	Change in Inventory of Finished Goods and Work In Progress	(1,264.81)	(259.35)	(834.92)	(1,524.16)	(1,135.12)
c)	Employees Benefit Expenses	496.37	377.69	294.33	874.06	514.17
d)	Finance Costs	711.47	511.04	398.00	1,222.51	656.39
e)	Depreciation and Amortisation Expnses	631.00	429.41	388.68	1,060.41	696.14
f)	Other Expenses	870.97	1,109.53	789.08	1,980.50	1,385.65
	Total Expenses	**38,497.09**	**27,601.46**	**21,769.29**	**66,098.55**	**37,080.43**
3	**Profit Before Tax and Exceptional Items (1-2)**	**3,064.56**	**3,115.24**	**1,488.30**	**6,179.80**	**3,117.05**
4	Add : Exceptional Items	-	-	-	-	591.58
5	**Profit Before Tax(3+4)**	**3,064.56**	**3,115.24**	**1,488.30**	**6,179.80**	**3,708.63**
6	**Income Tax Expenses**					
a)	Current Tax	319.02	535.28	212.01	854.30	570.10
b)	Deferred Tax	139.42	129.76	131.29	269.18	235.90
	Total Income Tax Expenses	**458.44**	**665.04**	**343.30**	**1,123.48**	**806.00**
7	**Profit/(Loss) for the Period(5-6)**	**2,606.12**	**2,450.20**	**1,145.00**	**5,056.32**	**2,902.63**
8	Other Comprehensive Income (OCI)	0.15	-	-	0.15	-
9	**Total Comprehensive Income for the Period (7-8)**	**2,605.97**	**2,450.20**	**1,145.00**	**5,056.17**	**2,902.63**
10	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	920.62	918.76	918.76	920.62	918.76
11	Other Equity	42,505.45	39,977.64	37,972.47	42,505.45	37,972.47
12	**Earnings Per Share (EPS) (Rs.)**					
	Earning per Equity Share (Basic) in Rupees	25.14	29.89	13.71	55.03	35.15
	Earning per Equity Share (Diluted) in Rupees	25.14	29.89	13.71	55.03	35.15

Notes to the Statement of Audited Consolidated Financial Results :

1) These Consolidated Financial Results of the Company for the Half Year & Financial Year ended 31st March 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 25th May 2026.The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.

2) The Consolidated Financial Results for the half year and financial year ended 31st March 2026 of the Company has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (IND AS) as pescribed under Section 133 of the Companies Act 2013 read with Rule 3 of the companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereof .

3) This is the first period for which the Company has prepared the Consolidated Financial Results in compliance with Ind AS. Prior to April 1, 2025, the Company had prepared its financial statements in accordance with the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 (previous GAAP).

4) The figures for the corresponding previous period have been restated to comply with Ind AS to make them comparable with the current period's results. The transition to Ind AS has been carried out in accordance with Ind AS 101 *"First-time Adoption of Indian Accounting Standards"*, and the impact of transition on retained earnings, if any, has been disclosed in the accompanying Statement of Audited Consolidated Financial Results.

5) The Company and its subsidiary companies operate on one segment hence no sepearate segment reporting is required.

6) Earning per share have been calculated on the weighted average of the share capital outstanding during the end of the half year i.e 30th Setpember/or at the end of the year. Half yearly EPS is not annualised.Potential equity shares arising from share warrants outstanding as at the reporting date have been excluded from the computation of diluted EPS as their inclusion would have an anti-dilutive effect.

7) During the Financial Year 2024-25, the company has issued 3,15,000 nos of Convertible Share Warrants with issue price of Rs.1614/- per Warrant receiving 25 % of consideration amount to be converted to equal numbers of Equity Shares within 18 months from the date of llotment upon receipt of balance consideration amount , out of the said warrants balance 75% of consideration amount have been received for 18,600 Convertible Share Warrants have been converted to Equity Shares .

8) The legal issue of arbitration matter involving the Contingent Liability of Rs.1034.33 Lakhs is pending for adjudication with the Ex-Supreme Court Judge as the Sole Arbitrator and is in process , the financial effect if any will be provided on settlement of the issue.

9) The Company has submitted Resolution Plan under CIRP for Acquisition of M/s Amzen Transportation Industries Pvt Ltd in June 2024 along with other bidders. During the bidding process , there was some legal disputes in regards to eligibility u/s 29A of IBC Act 2016 for which the company has to move to The Hon'ble NCLAT and the Hon'ble Supreme Court . On 14th May 2026, the Hon'ble Supreme Court of India has pronounced the verdict in favour of the company to be eligible to participate in the CIRP of the Corporate Debtor.

10)The Government of India has notified the Labour Codes with effect from November 21, 2025, and issued related Rules and FAQs. Pursuant thereto, the Company has revised the compensation structure of its employees with effect from April 1, 2026. Accordingly, the consequential impact of the revised salary structure on gratuity liability will be reflected prospectively in the actuarial valuation in subsequent financial periods. The Company continues to monitor further developments and clarifications relating to the implementation of the Labour Codes

11) The Consolidated Financial Results include the financial results of both subsidiaries of the company namely M/s N. S. Engineering Projects Pvt Ltd and M/s Cosmic Springs & Engineers Ltd which have become subsidiaries from the financial year 2024-25.

12) The aforesaid Financial Results for the Half Year and Financial Year ended 31st March 2026 are also being disseminated on the website of the Company i.e www.cosmiccrf.com

By Order of the Board
For Cosmic CRF Limited

Cosmic CRF Limited

Aditya Vikram Birla
Managing Director
DIN: 06613927

Managing Director

Place : Kolkata
Date: 25th May 2026

GARV & Associates KOLKATA Chartered Accountants

COSMIC CRF LIMITED
CIN: L27100WB2021PLC250447
Regd. Office: Cosmic Tower, 19 Monohar Pukur Road, 2nd Floor, Kolkata-700029
Email: info@cosmiccrf.com, Website: www.cosmiccrf.com

₹ in Lakhs

AUDITED STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 31ST MARCH ,2026

	31.03.2026 (Audited)	31.03.2025 (Audited)
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant & Equipments	22,904.92	12,968.70
(b) Right-of-Use Assets	1,297.11	81.15
(bc Capital work-in-progress	3,102.85	2,015.42
(d) Other Intangible Assets	2.02	2.41
(e) Other Financial Assets	2,075.34	328.03
(f) Deferred Tax (Net)	664.40	-
(g) Other Non-Current Assets	1,260.00	1,046.03
Total Non-Current Assets	**31,306.64**	**16,441.74**
(2) Current Assets		
(a) Inventories	10,786.34	7,599.13
(b) Financial Assets		
(i) Trade Receivables	20,529.12	10,371.83
(ii) Cash & Cash Equivalents	825.72	7,623.44
(iii) Bank Balance other than Cash & Cash Equivalents	10,244.43	10,000.00
(iv) Loans	-	91.63
(v) Other Financial Assets	7,167.79	1,000.00
(c) Other Current Assets	1,054.89	2,303.20
Total Current Assets	**50,608.29**	**38,989.23**
TOTAL ASSETS	**81,914.93**	**55,430.97**
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	920.62	918.76
(b) Other Equity	42,505.45	37,972.47
(c) Money Received Against Share Warrants	1,195.97	1,271.03
	44,622.04	40,162.26
Non Controlling Interest	1,958.22	937.56
Total Equity	**46,580.26**	**41,099.82**
(2) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,212.68	923.87
(ii) Lease Liabilities	1,240.44	72.62
(b) Deferred Tax Liabilities (Net)	1,154.90	221.39
(c) Other Current Assets	8.04	-
Total Non-Current Liabilities	**5,616.06**	**1,217.88**
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	8,738.24	6,723.65
(ia) Lease Liabilities	120.18	21.65
(ii) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises	359.24	15.18
(B) Total outstanding dues other than micro enterprises and small enterprises	16,379.50	5,961.38
(b) Other Current Liabilities	3,677.32	244.72
(c) Provisions	8.05	9.91
(d) Current Tax Liabilities (Net)	436.08	136.78
Total Current Liabilities	**29,718.61**	**13,113.27**
TOTAL EQUITY & LIABILITIES	**81,914.93**	**55,430.97**

The accompanying notes are an integral part of the Consolidated Financial Statements

By Order of the Board
For Cosmic CRF Limited

Cosmic CRF Limited

Managing Director

Aditya Vikram Birla
Managing Director
DIN: 06613927

Place : Kolkata
Date: 25th May , 2026

GARG & Associates KOLKATA Chartered Accountants

COSMIC CRF LIMITED
CIN: L27100WB2021PLC250447
Regd. Office: Cosmic Tower, 19 Monohar Pukur Road, 2nd Floor, Kolkata-700029
Email: info@cosmiccrf.com, Website: www.cosmiccrf.com

₹ in Lakhs

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(d) Current Tax Liabilities (Net)	436.08	136.78
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TOTAL EQUITY & LIABILITIES	**81,914.93**	**55,430.97**

The accompanying notes are an integral part of the Consolidated Financial Statements

By Order of the Board
For Cosmic CRF Limited

Cosmic CRF Limited

Aditya Vikram Birla
Managing Director
DIN: 06613927

Managing Director

Place : Kolkata
Date: 25th May , 2026

COSMIC CRF LIMITED

CIN NO.: **L27100WB2021PLC250447**

Phone No.: +91 33-79647499,E-mail: info@ cosmiccrf.com, www.cosmiccrf.com

Date: 25-05-2026

To,
Listing Department,
BSE Limited
P.J. Towers,
Dalal Street,
Mumbai-400001

Scrip Code: 543928

Dear Sir,

Sub: Declaration of Unmodified Opinion pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015, as amended from time to time, we hereby declare that M/s GARV & Associates, Chartered Accountants (Firm Registration No. 30094E), Statutory Auditors of the Company, have issued the Audit Report with an **Unmodified Opinion** on the Audited Standalone and Consolidated Financial Results of the Company for the financial year ended March 31, 2026.

Thanking You,

Yours Faithfully,

For Cosmic CRF Limited

ADITYA VIKRAM BIRLA
Digitally signed by ADITYA VIKRAM BIRLA
Date: 2026.05.25 18:39:36 +05'30'

COSMIC CRF LIMITED KOLKATA 700029

Aditya Vikram Birla
Managing Director
DIN 06613927

ANNEXURE-I

Statement of Deviation and Variation of Funds Raised through Preferential Issue-March 31,2026

Name of listed entity	**COSMIC CRF LIMITED**
Mode of Fund Raising	Preferential Issues & Issue of Share Warrants
Date of Raising Funds	March 10,2025
Amount Raised	From Preferential Issue: ₹15,972.84 Lakhs From Issue of Share Warrants: ₹ 1,271.03 Lakhs Total : ₹ 17,243.87 Lakhs Conversion of Warrants ₹ 225.15 Lakhs Total Amount ₹ 17,469.02 Lakhs
Issue Related Expenses	₹ 0. 00 Lakhs
Net Proceeds to be utilized	₹ 17,469.02 Lakhs
Report filed for period ended	March 31,2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Infomerics Rating & Valuation Ltd.
Is there a Deviation / Variation in use of fund raised	No Deviation
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Unit holders	Not Applicable
If Yes, Date of Unitholders Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

Set forth below are objects for which funds have been raised through Preferential Issue and details of deviation, if any, in the following table:

Original Object	Modified Object, if any	Original Allocation(₹ in Lakh)	Modified Allocation ,if any	Funds Utilised (₹ in Lakh)	Amount of Deviation/ Variation for the period according to the applicable object	Remarks (if any)
The proceeds of the fund to be utilized for : (i) Fresh Acquisition , New Expansion/ Capex Investments in subsidiary (ies) of the Company by way of debt or equity or any other instrument or combination thereof and General Corporate Purpose;	-	17,243.89	-	7,431.24	-	Utilised ₹ 7,4321.24 Lakhs for Capex and investment in subsidiaries and ₹10,000.00 Lakhs has been kept in Fixed Deposits . Balance amount of ₹ 37.78 Lakhs is in current account maintained with BOI opened for this Preferential Issue . Further, no deviation from the original objects have been noticed for the reporting period.
(ii) Conversion of Share Warrants -18,600 & balance 75% of Consideration Money received @ ₹ 1210.50 per warrants	-	225.13	-	-	-	
Total	-	**17,469.02**	-	**7,431.24**	-	

Deviation or variation could mean:
Deviation in the objects or purposes for which the funds have been raised; or
Deviation in the amount of funds actually utilized as against what was originally disclosed; or
Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer. Etc.

For Cosmic CRF Limited

Aditya Vikram Birla
Managing Director
DIN-06613927

COSMIC CRF LIMITED

CIN NO.: **L27100WB2021PLC250447**

Phone No.: +91 33-79647499,E-mail: info@ cosmiccrf.com, www.cosmiccrf.com

Annexure-4

DISCLOSURE OF INFORMATION PURSUANT TO REGULATION 30 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, READ WITH SEBI/HO/CFD/POD2/CIR/P/0155 DATED NOVEMBER 11, 2024 IS AS UNDER:

Sl. No	Particulars	Disclosure
1.	Reason for change viz., ~~appointment, resignation~~, re-appointment ~~removal, death or otherwise~~	**Re-appointment** Appointment as Internal Auditor pursuant to Section 138 of the Companies Act, 2013.
2.	Date of appointment/re-appointment/cessation (as applicable) & terms of appointment/re-appointment	**25.05.2026** **M/s. B. Nath & Co., Chartered Accountants (Firm Regn No-307057E)** have been re-appointed as the Internal Auditor of the Company to conduct the Internal Audit of the Company for Financial Year 2026-2027.
3.	Brief profile	**M/s. B. Nath & Co.,** is a firm of Practicing Chartered Accountants ("the Firm") established in 1972, registered with the Institute of Chartered Accountants of India (ICAI) and engaged in auditing & assurance including information system audit, tax consultancy and management advisory services across the finance domain. The Firm is led by **CA Gaurav More** who has more than 12 years of experience in Statutory Audit and Tax Audit of Companies, Banks, Financial Institutions, NBFCs, SOP preparations, SAP Audit and Due diligence and also has experience in Internal Audit/ Management Audit. He also handles Management Consultancy Assignments and audit of Public Sector Undertakings.
4.	Disclosure of relationships between directors (in case of appointment of a director)	**NA**

PRIYA SAYANI

Digitally signed by PRIYA SAYANI
Date: 2026.05.25 18:42:28 +05'30'

COSMIC CRF LIMITED KOLKATA TOWER

COSMIC CRF LIMITED

CIN NO.: **L27100WB2021PLC250447**

Phone No.: +91 33-79647499,E-mail: info@ cosmiccrf.com, www.cosmiccrf.com

Annexure-5

DISCLOSURE OF INFORMATION PURSUANT TO REGULATION 30 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, READ WITH SEBI/HO/CFD/POD2/CIR/P/0155 DATED NOVEMBER 11, 2024 IS AS UNDER:

Sl. No	Particulars	Disclosure
1.	Reason for change viz., ~~appointment, resignation~~, re-appointment ~~removal, death or otherwise~~	**Re-appointment** Appointment as Cost Auditor pursuant to Section 148 of the Companies Act, 2013.
2.	Date of appointment/re-appointment/cessation (as applicable) & terms of appointment/re-appointment	**25.05.2026** **M/s. Mandal Biswas Das Lodh & Co. (Firm Registration No :000484)** Cost Accountants, have been re-appointed as the Cost Auditor of the Company to conduct the Cost Audit of the Company for Financial Year 2026-2027 and for issuance of Cost Audit Report and other allied certificates for Financial Year 2026-2027.
3.	Brief profile	**M/s. Mandal Biswas Das Lodh & Co. (Firm Registration No :000484)** is a firm of Practicing Cost Accountants ("the Firm") registered with the Institute of Cost Accountant of India (ICAI) is determined to provide one stop solution to the corporate world in the sphere of Cost Audit, Cost Consultancy, Cost Records, Cost Certification Business Advisory, GST, Internal Audit, Stock Audit, Requirement of MCA, ROC Certifications, Laws with integrity, expertise and professionalism. The core team consist of 3 partners and Qualified Cost Accountants. M/s. Mandal Biswas Das Lodh & Co is a Partnership Firm (established in the year 2013) has been re-appointed as the Cost Auditor of the Company for the Financial Year 2026-2027. The Firm provides the professional services in field of Cost Accounting Development of Records, Cost Audit, Internal Audit, Cost Accounting System, Maintenance of Cost Accounting Records, Development of Purchase System / Procedure. The Partners have amassed knowledge in the facet of Cost Audit, Cost Compliance Report, Cost Records, Inventory Audit, Internal Audit, Cost Certification, CAS – 4 for Cost of Production of Captive Consumption etc.
4.	Disclosure of relationships between directors (in case of appointment of a director)	**NA**

PRIYA SAYANI

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