COSMIC CRF LIMITED

CIN NO. L27100WB2021PLC250447

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

Ref: CCL/BSE/2025-2026/33

Date: November 05, 2025

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 November 05, 2025

Ref: Submission of Unaudited Financial Results for the Half year ended September 30, 2025 as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Further to our letter dated October 31, 2025 and with reference to above, we hereby submit/inform that:

1. The Board of Directors ("the Board") at its meeting held on Wednesday, 05th November, 2025 has approved and taken on record the Unaudited Standalone and Consolidated Financial Results of the Company for the Half Year ended September 30, 2025 along with Limited Review Report received from M/s. GARV & Associates, Statutory Auditors of the Company. The Standalone Financial Results of the Company for the Half Year ended September 30, 2025 is annexed herewith in **Annexure I-A.**

   Further, the Consolidated Financial Results of the Company for the Half Year ended September 30, 2025 is annexed herewith in **Annexure I-B.**

   Further, pursuant to Regulation 33 of the Listing Regulations the Limited Review Report and Unaudited Financial Results for the Half Year ended September 30, 2025 are also 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 of the Company during the period from April 01, 2025 to September 30, 2025.
   Statement of Utilization of proceeds from Preferential Issue of Equity shares is annexed herewith **Annexure –II.**

The meeting commenced at 02:00 P.M and concluded at 7:30 P.M.

We request you to kindly take the above on records.

Yours faithfully,
For COSMIC CRF LIMITED

TRUPTI UPADHYAY
Digitally signed by TRUPTI UPADHYAY
Date: 2025.11.05 20:10:04 +05'30'

COSMIC CRF LIMITED KOLKATA 700029

Trupti Upadhyay
Company Secretary & Compliance Officer

Encl. As above

Annexure I-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

Limited Review Report on Half Yearly Unaudited Standalone Financial Results of Cosmic CRF Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

Board of Directors

Cosmic CRF Limited

1. **We have** reviewed the accompanying statement of Standalone Unaudited Financial Results of **Comic CRF Limited** ("the Company") for the half year ended September 30, 2025 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 ('the Regulation') as amended (the "Listing Regulations")

2. This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting has been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard 34, "Interim Financial Reporting" (IND AS 34) 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 issue a report on these financial results 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 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 Statement is free of material misstatement. 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 could become aware of all significant matters that might be identified in an audit. 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 prepared in accordance with applicable Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, read with the relevant rules issued there under 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 & Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to Note 3 & 4 of the accompanying standalone financial results which describes the matter regarding preparation of the financial results for the first time in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended, and accordingly, the comparative figures for the previous period have been restated in accordance with the said Standards. Our conclusion is not modified in respect of this matter.

For G A R V & Associates
Chartered Accountants
ICAI Firm Registration No. 301094E

Ashish Rustagi
(ASHISH RUSTAGI)
Partner
Membership No.: 062982

GARV & Associates * KOLKATA * Chartered Accountants

Place: Kolkata
Date: 05th November, 2025
UDIN: 25D62982BMGHRG7676

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

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER , 2025 | ₹ in Lakhs

Sl. No	Particulars	Half-year ended			Year ended
		30-09-2025 (Unaudited)	31-03-2025 (Audited)	30-09-2024 (Unaudited)	31-03-2025 (Audited)
1	**Income from Operations**				
a)	Revenue from Operations	16,121.91	14,299.61	15,864.09	30,163.70
b)	Other Income	255.57	16.26	0.89	17.15
	Total (a+ b)	**16,377.48**	**14,315.87**	**15,864.98**	**30,180.85**
2	**Expenditure**				
a)	Cost of Raw Materials and Components Consumed	12,229.97	12,372.92	13,210.34	25,583.26
b)	Change in Inventory of Finished Goods and Work In Progress	356.69	(412.64)	(166.51)	(579.15)
c)	Employees Benefit Expenses	223.28	218.25	210.09	428.34
d)	Finance Costs	418.93	398.00	258.39	656.39
e)	Depreciation and Amortisation Expenses	263.40	238.51	196.99	435.50
f)	Other Expenses	798.65	622.55	555.05	1,177.60
	Total Expenses	**14,290.92**	**13,437.59**	**14,264.35**	**27,701.94**
3	**Profit Before Tax (1-2)**	**2,086.56**	**878.28**	**1,600.63**	**2,478.91**
4	**Income Tax Expenses**				
a)	Current Tax	503.45	202.01	358.09	560.10
b)	Deferred Tax	50.98	51.95	33.76	85.71
	Total Income Tax Expenses	**554.43**	**253.96**	**391.85**	**645.81**
5	**Profit/(Loss) for the Period(3-4)**	**1,532.13**	**624.32**	**1,208.78**	**1,833.10**
6	Other Comprehensive Income (OCI)	-	-	-	-
7	**Total Comprehensive Income for the Period (5-6)**	**1,532.13**	**624.32**	**1,208.78**	**1,833.10**
8	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	918.76	918.76	819.80	918.76
9	Other Equity	38,144.74	16,498.20	20,114.42	36,612.62
10	**Earnings Per Share (EPS) (Rs.)**				
11	Earning per Equity Share (Basic) in Rupees	18.69	7.46	14.74	22.20
12	Earning per Equity Share (Diluted) in Rupees	18.69	7.46	14.74	22.20

Notes to the Statement of Unaudited Standalone Financial Results

1) These standalone unaudited financial results of the Company for the half year ended 30th September,2025 have been reviewed and recom-mended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 5th November , 2025.The Statutory Auditors of the Company have carried out a limited review of these results and have expresed an unmodified conclusion in their report. 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 ended 30th September 2025 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 Unaudited Financial Results.

5) The Company operates 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 September/or at the end of the year. Half yearly EPS is not annualised.

7) 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 financial effect if any will be provided on settlement of the issue.

8) The aforesaid Financial Results for the Half Year ended 30th September 2025 are also being disseminated on the website of the Company i.e www.cosmiccrf.com

By Order of the Board
For Cosmic CRF Limited

Aditya Vikram Birla
Managing Director
DIN: 06613927

Place : Kolkata
Date: 5th November ,2025

GARV & Associates * KOLKATA * Chartered Accountants

COSMIC CRF LIMITED KOLKATA

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

UNAUDITED STATEMENT OF STANDALONE ASSETS AND LIABILITIES

	₹ in Lakhs	
	Half Year Ended 30th September 2025	**Year Ended 31st March 2025**
I. ASSETS	**(Unaudited)**	**(Audited)**
(1) Non-Current Assets		
(a) Property, Plant & Equipments	10,551.86	10,480.44
(b) Capital work-in-progress	2,325.63	-
(c) Other Intangible Assets	0.56	0.66
(d) Right-of-Use Assets	401.03	81.15
(e) Financial Assets		
(i) Investments in Equity Instruments of Subsidiaries	2,605.13	2,038.61
(f) Other Non-Current Assets	1,438.69	1,754.52
Total Non-Current Assets	**17,322.90**	**14,355.38**
(2) Current Assets		
(a) Inventories	5,307.59	6,549.12
(b) Financial Assets		
(i) Trade Receivables	8,233.62	7,756.97
(ii) Cash & Cash Equivalents	11,771.94	17,518.19
(iii) Loans	150.00	91.63
(c) Other Current Assets	9,212.79	4,468.97
Total Current Assets	**34,675.94**	**36,384.88**
Total Assets	**51,998.84**	**50,740.26**
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	918.76	918.76
(b) Other Equity	38,144.74	36,612.62
(c) Money Received Against Share Warrants	1,271.03	1,271.03
Total Equity	**40,334.53**	**38,802.41**
(2) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,144.62	918.70
(ia) Lease Liabilities	364.26	72.62
(b) Deferred Tax Liabilities (Net)	1,059.46	1,008.48
Total Non-Current Liabilities	**2,568.34**	**1,999.80**
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	4,436.92	**6,723.65**
(ii) Lease Liabilities	49.33	21.65
(iii) Trade Payables		
(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises	7.35	15.18
(B) Total Outstanding Dues Other than Micro Enterprises and Small Enterprises	3,615.15	2,925.27
(b) Other Current Liabilities	472.06	108.36
(c) Provisions	9.93	9.91
(d) Current Tax Liabilities (Net)	505.23	134.03
Total Current Liabilities	**9,095.97**	**9,938.05**
TOTAL EQUITY & LIABILITIES	**51,998.84**	**50,740.26**

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

By Order of the Board
For Cosmic CRF Limited

Aditya Vikram Birla
Managing Director
DIN: 06613927

Place : Kolkata
Date: 5th November ,2025

COSMIC CRF LIMITED
CIN:L27100WB2021PLC250447
Regd. Office: Cosmic Tower, 19 Monohar Pukur Road, 2nd Floor, Kolkata-700029
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UNAUDITED STATEMENT OF STANDALONE CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER ,2025

₹ in Lakhs

	Particulars	Half Year Ended 30th September 2025 (Unaudited)	Year Ended 31st March 2025 (Audited)
A	**Cash flows from Operating Activities:**		
	Profit Before Tax	2,086.56	2,478.91
	Adjustments for:		
	Depreciation and Amortisation Expenses	263.40	435.50
	Interest Income	(255.57)	(17.15)
	Interest Expenses	418.93	656.39
		2,513.32	**3,553.65**
	Operating Profit Before Working Capital Changes		
	Adjustments for:		
	(Increase) / Decrease in Inventories	1,241.53	(2,885.23)
	(Increase) / Decrease in Trade Receivables	(476.65)	(4,383.98)
	(Increase) in Other Assets	(4,427.99)	(4,879.00)
	Increase / (Decrease) in Trade Payable	682.05	218.02
	Increase / (Decrease) in Other Liabilities	363.70	45.35
	Increase / (Decrease) in Provisions	0.01	(0.87)
		(2,617.35)	(11,885.71)
		(104.03)	**(8,332.06)**
	Cash Flow From Operations		
	Income taxes paid (net of Refund Received)	(132.27)	(584.34)
	Net Cashflow From Operating Activities (A)	**(236.30)**	**(8,916.40)**
	Cash Flows From Investing Activities:		
	Purchase of Property, Plant & Equipment, Intangible Assets (including under Development and Capital Advances)	(2,980.24)	(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)	(58.37)	(81.59)
	Interest Received	255.57	17.15
B	**Net Cashflow From Investing Activities (B)**	**(3,349.55)**	**(2,493.76)**
	Cash Flows From Financing Activities:		
	Issue of Share Capital	-	98.96
	Issue of Share Warrants	-	1,271.03
	Increase / (Decrease) in Share Premium	-	15,873.87
	Repayment of Non-Current Borrowings	225.93	(395.27)
	Proceeds from / (Repayment) of Current Borrowings (net)	(2,286.73)	6,301.32
	Creation / (Repayment) of Lease Liability (Net)	285.50	(58.58)
C	Interest Paid	(385.10)	(619.45)
	Net Cashflow From Financing Activities (C)	**(2,160.40)**	**22,471.88**
	Net Increase/ (Decrease) in Cash and Cash Equivalents(A+B+C)	**(5,746.25)**	**11,061.72**
	Cash and Cash Equivalents - Opening Balances	17,518.19	6,456.47
	Cash and Cash Equivalents - Closing Balances	**11,771.94**	**17,518.19**
	Cash and its Components		
	Cash on Hand	0.89	0.81
	Bank Balances	747.05	7,517.38
	Fixed Deposits	11,024.00	10,000.00
	Cash and Cash Equivalents at the end of the Period	**11,771.94**	**17,518.19**

By Order of the Board
For Cosmic CRF Limited

Aditya Vikram Birla
Managing Director
DIN: 06613927

Place : Kolkata
Date: 5th November ,2025

GARV & Associates
Chartered Accountants

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

Limited Review Report On Half Yearly Unaudited Consolidated Financial Results Of Cosmic CRF Limited Pursuant To The Regulation 33 Of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, As Amended

To

Board of Directors

Cosmic CRF Ltd.

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Cosmic CRF Ltd. ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the half year ended September 30, 2025 attached herewith. Being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for 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 there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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 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 Statement is free of material misstatement. 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 could 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 SERI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This Statement includes the results of the following entity:

   Subsidiary Entity:

   - N.S. Engineering Projects Private Limited
   - Cosmic Springs & Engineers Limited

GARV & Associates KOLKATA Chartered Accountants

5. 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 the Companies Act. 2013, as amended, read with relevant rules issued there under 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.

6. The accompanying statements includes the unaudited interim financial results and other unaudited financial statements of one subsidiary included in the consolidated unaudited financial results- whose interim financial results and other financial information reflect total assets of Rs. 20,440.79 Lakhs as at 30 September, 2025, total revenues of Rs.11,633.68 Lakhs and Rs. 837.61 Lakhs, total net profit after tax for the quarter ended 30 September 2025 and for the period from 01 April 2025 to 30 September 2025, as considered in the Statement. These interim financial results and other financial information have been reviewed by other auditors, whose reports have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiary. is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 Our conclusion on the Statement in respect of the matter as stated herein in para 6 is not modified with respect to the reliance on the work done and the reports of the other auditor.

7. We draw attention to Note 3 & 4 of the accompanying consolidated financial results which describes the matter regarding preparation of the financial results for the first time in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended, and accordingly, the comparative figures for the previous period have been restated in accordance with the said Standards.

   Our conclusion is not modified in respect of this matter.

For G A R V & Associates
Chartered Accountants
Firm Registration No. 301094E

Ashish Rustagi

(ASHISH RUSTAGI)
Partner
Membership No. 062982

Place: Kolkata
Date: 5th November, 2025
UDIN:

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

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025 — ₹ in Lakhs

Sl. No	Particulars	Half-year ended			Year ended
		30-09-2025 (Unaudited)	31-03-2025 (Audited)	30-09-2024 (Unaudited)	31-03-2025 (Audited)
1	**Income from Operations**				
a)	Revenue from Operations	30,445.12	23,224.93	16,938.30	40,163.23
b)	Other Income	271.58	32.66	1.59	34.25
	Total (a+ b)	**30,716.70**	**23,257.59**	**16,939.89**	**40,197.48**
2	**Expenditure**				
a)	Cost of Raw Materials Consumed & Stock In Trade	25,433.14	20,734.12	14,229.08	34,963.20
b)	Change in Inventory of Finished Goods and Work In Progress	(259.35)	(834.92)	(300.21)	(1,135.13)
c)	Employees Benefit Expenses	377.69	294.33	219.84	514.17
d)	Finance Costs	511.04	398.00	258.39	656.39
e)	Depreciation and Amortisation Expnses	429.41	388.68	307.46	696.14
f)	Other Expenses	1,109.53	789.08	596.57	1,385.65
	Total Expenses	**27,601.46**	**21,769.29**	**15,311.13**	**37,080.42**
3	**Profit Before Tax and Exceptional Items (1-2)**	**3,115.24**	**1,488.30**	**1,628.76**	**3,117.06**
4	Add : Exceptional Items	-	-	591.58	591.58
5	**Profit Before Tax(3+4)**	**3,115.24**	**1,488.30**	**2,220.34**	**3,708.64**
6	**Income Tax Expenses**				
a)	Current Tax	535.28	212.01	358.09	570.10
b)	Deferred Tax	129.76	131.29	104.61	235.90
	Total Income Tax Expenses	**665.04**	**343.30**	**462.70**	**806.00**
7	**Profit/(Loss) for the Period(5-6)**	**2,450.20**	**1,145.00**	**1,757.64**	**2,902.64**
8	Other Comprehensive Income (OCI)	-	-	-	-
9	**Total Comprehensive Income for the Period (7-8)**	**2,450.20**	**1,145.00**	**1,757.64**	**2,902.64**
10	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	918.76	918.76	819.80	918.76
11	Other Equity	39,977.64	37,972.47	20,114.42	37,972.47
12	**Earnings Per Share (EPS) (Rs.)**				
	Earning per Equity Share (Basic) in Rupees	29.89	13.71	21.44	35.15
	Earning per Equity Share (Diluted) in Rupees	29.89	13.71	21.44	35.15

Notes to the Statement of Unaudited Consolidated Financial Results :

1) These Consolidated Financial Results of the Company for the half year ended 30th September,2025 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 5th November , 2025.The Statutory Auditors of the Company have carried out a limited review of these results and have expresed an unmodified conclusion in their report. 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 ended 30th September 2025 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 Unaudited Consolidated Financial Results.

5) The Company operates 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.

7)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 financial effect if any will be provided on settlement of the issue.

8) 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.

9)The aforesaid Financial Results for the Half Year ended 30th September 2025 are also being disseminated on the website of the Company i.e www.cosmiccrf.com

By Order of the Board
For Cosmic CRF Limited

Aditya Vikram Birla
Managing Director
DIN: 06613927

Place : Kolkata
Date: 5th November ,2025

GARV & Associates * KOLKATA * Chartered Accountants

COSMIC CRF LIMITED KOLKATA

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

₹ in Lakhs

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

	30.09.2025 (Unaudited)	31.03.2025 (Audited)
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant & Equipments	18,772.96	12,968.70
(b) Capital work-in-progress	3,381.63	2,015.42
(c) Other Intangible Assets	2.15	2.41
(d) Right-of-Use Assets	1,070.30	81.15
(e) Other Non-Current Assets	980.92	1,374.06
Total Non-Current Assets	**24,207.96**	**16,441.74**
(2) Current Assets		
(a) Inventories	8,908.93	7,599.13
(b) Financial Assets		
(i) Trade Receivables	12,665.64	10,371.83
(ii) Cash & Cash Equivalents	12,036.27	17,623.44
(iii) Loans	150.00	91.63
(c) Other Current Assets	8,119.56	3,303.20
Total Current Assets	**41,880.40**	**38,989.23**
TOTAL ASSETS	**66,088.36**	**55,430.97**
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	918.76	918.76
(b) Other Equity	39,977.64	37,972.47
(c) Money Received Against Share Warrants	1,271.03	1,271.03
	42,167.43	40,162.26
Non Controlling Interest	1,581.72	937.56
Total Equity	**43,749.15**	**41,099.82**
(2) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	4,207.07	923.87
(ii) Lease Liabilities	990.52	72.62
(b) Deferred Tax Liabilities (Net)	351.05	221.39
Total Non-Current Liabilities	**5,548.64**	**1,217.88**
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,188.91	6,723.65
(ia) Lease Liabilities	89.55	21.65
(ii) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises	20.49	15.18
(B) Total outstanding dues other than micro enterprises and small enterprises	8,965.67	5,961.38
(b) Other Current Liabilities	989.39	244.72
(c) Provisions	10.58	9.91
(d) Current Tax Liabilities (Net)	525.98	136.78
Total Current Liabilities	**16,790.57**	**13,113.27**
TOTAL EQUITY & LIABILITIES	**66,088.36**	**55,430.97**

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

By Order of the Board
For Cosmic CRF Limited

Aditya Vikram Birla
Managing Director
DIN: 06613927

Place : Kolkata
Date: 5th November ,2025

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

UNAUDITED STATEMENT OF CONSOLIDATED CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

₹in Lakhs

	Particulars	Half year ended 30.09.2025 (Unaudited)	Year ended 31.03.2025 (Audited)
A	**Cash flows from Operating Activities:**		
	Profit Before Tax	3,115.24	3,708.64
	Adjustments for:		
	Depreciation and amortisation expenses	429.41	696.14
	Fair value loss arising from financial instruments designated as FVTPL	-	-
	Interest Income	(256.58)	(17.85)
	Interest Expenses	511.04	656.39
		3,799.11	**5,043.32**
	Operating Profit Before Working Capital Changes		
	Adjustments for:		
	(Increase) / Decrease in inventories	(1,309.80)	(3,929.05)
	(Increase) / Decrease in trade receivables	(1,389.73)	(4,240.57)
	(Increase) in other assets	(4,423.23)	(2,419.41)
	Increase / (Decrease) in trade payable	2,105.51	2,890.60
	Increase / (Decrease) in other liabilities	744.67	(84.93)
	Increase / (Decrease) in provisions	0.67	(524.93)
		(4,271.91)	**(8,308.29)**
		(472.80)	**(3,264.97)**
	Cash Flow From Operations		
	Income taxes paid (net of refund received)	(146.07)	(532.13)
	Net Cashflow From Operating Activities (A)	**(618.87)**	**(3,797.10)**
	Cash Flows From Investing Activities:		
	Purchase of property, plant & equipment, intangible assets (including under development and capital advances)	(8,588.80)	(2,465.21)
	Investment in subsidiaries, joint ventures and other related parties including advances	(566.52)	(2,038.61)
	Proceeds to / (Repayment) of Loans & Advances (net)	(58.37)	(81.59)
	Interest received	256.58	17.85
B	**Net Cashflow From Investing Activities (B)**	**(8,957.11)**	**(4,567.56)**
	Cash Flows From Financing Activities:		
	Issue of Share Capital	306.23	34.82
	Issue of Share Warrants	-	1,271.03
	Increase / (Decrease) in Share Premium	509.32	13,353.49
	Increase /(Decrease) in Capital Reserves	-	6,842.78
	Repayment of non-current borrowings	2,210.92	(7,730.25)
	Proceeds from / (Repayment) of current borrowings (net)	487.56	6,291.32
	Creation / (Repayment) of Lease Liability (Net)	921.52	(58.58)
C	Interest paid	(446.75)	(619.45)
	Net Cashflow From Financing Activities (C)	**3,988.80**	**19,385.16**
	Net Increase/ (Decrease) in Cash and Cash Equivalents(A+B+C)	**(5,587.18)**	**11,020.50**
	Cash and Cash Equivalents - Opening Balances	17,623.44	6,602.94
	Cash and Cash Equivalents - Closing Balances	12,036.26	17,623.44
	Cash and its Components		
	Cash on hand	2.98	3.05
	Bank Balances	851.28	7,620.39
	Fixed Deposits	11,182.00	10,000.00
	Cash and Cash Equivalents at the end of the Period	**12,036.26**	**17,623.44**

Place : Kolkata
Date: 5th November ,2025

By Order of the Board
For Cosmic CRF Limited

Aditya Vikram Birla
Managing Director
DIN: 06613927

ANNEXURE-II

Statement of Deviation and Variation of Funds Raised through Preferential Issue-September 30,2025

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 Share Warrants ₹ 1,271.03 Lakhs **Total : ₹17,243.87 Lakhs** (The original plan was to issue 13,19,100 Nos. of Equity Shares @1,614/- per share including premium of Rs1,604/- per share for Rs.21,290.27 Lakhs and issue of 3,15,000 Nos. of Share Warrants @Rs.1,614/- per warrant for Rs. 5,084.10 Lakhs where as the number of Equity Shares issued 9,89,643 and 25% of the Share Warrants received till date of this report, therefore the original issue proceeds reduced **to Rs.17,243.87 Lakhs**)
Issue Related Expenses	₹ 0. 00 Lakhs
Net Proceeds to be utilized	₹ 17,243.87 Lakhs
Report filed for period ended	September 30,2025
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	-	24,000.00	15,972.84	6,113.71	--	Utilised ₹ 6,113.71 Lakhs for Capex and investment in subsidiaries and ₹ 11,000.00 Lakhs has been kept in Fixed Deposits . Balance amount of ₹130.16 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) General Corporate Purpose	-	2,374.00	1,271.03	--	--	
Total	-	**26,374.00**	**17,243.87**	**6,113.71**	-	

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

Cosmic CRF Limited

Aditya Vikram Birla
Managing Director
DIN-06613927

Managing Director