COSMIC CRF LIMITED

CIN NO. L27100WB2021PLC250447

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

Ref: CCL/BSE/2024-2025/38

Date: October 29, 2024

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 October 29, 2024

Ref: Submission of Unaudited Financial Results for the Half year ended September 30, 2024 as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Further to our letter dated October 23, 2024 and with reference to above, we hereby submit/inform that:

1. The Board of Directors ("the Board") at its meeting held on Tuesday, 29th October, 2024 has approved and taken on record the Unaudited Standalone and Consolidated Financial Results of the Company for the Half Year ended September 30, 2024 along with Limited Review Report received from M/s. GARV & Associates, Statutory Auditors of the Company.

   During the Half Year ended September 30, 2024, the Company has taken over 74% stake in M/s. N.S Engineering Projects Private Limited (CIN: U29120WB2007PTC112967), thereby making N.S Engineering Projects Private Limited its subsidiary. Therefore, the Consolidated Financial Results of the Company for the Half Year ended September 30, 2024 has also been enclosed.

   Further, pursuant to Regulation 33 of the Listing Regulations the Limited Review Report and Unaudited Financial Results for the Half Year ended September 30, 2024 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 the Initial Public Offering (IPO) and Preferential Issue of Equity shares of the Company during the period from April 01, 2024 to September 30, 2024.

   Statement of Utilization of proceeds from Initial Public Offering (Equity Shares) is annexed herewith Annexure – A.

COSMIC CRF LIMITED KOLKATA 700029

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Statement of Utilization of proceeds from Preferential Issue of Equity shares is annexed herewith Annexure – B.

The meeting commenced at 02:00 P.M and concluded at 6:45 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: 2024.10.29 18:50:29 +05'30'

COSMIC CRF LIMITED KOLKATA 700029

Trupti Upadhyay
Company Secretary & Compliance Officer

Encl. as above

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, 2024 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 Accounting Standard "Interim Financial Reporting" (AS 25) 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 of Unaudited Financial Results prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards as prescribed 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.

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

Ashish Rustagi

(ASHISH RUSTAGI)
Partner
Membership No.: 062982

Place: Kolkata
Date: 29th October, 2024
UDIN: 24062982BKCLK03743

GARV & Associates * KOLKATA * Chartered Accountants

COSMIC CRF LIMITED

CIN:L27100WB2021PLC250447
Registered Office:19, Monohar Pukur Road, 2nd Floor, Kolkata-700029
email:cs@cosmiccrf.com, Phone :- +91 33796 47499
website:www.cosmiccrf.com

STANDALONE UNAUDITED STATEMENT OF PROFIT AND LOSS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in Lakhs)

SL. NO	PARTICULARS	Half Year Ended			Year Ended
		30.09.2024 (Unaudited)	31.03.2024 (Audited)	30.09.2023 (Uuaudited)	31.03.2024 (Audited)
1	**Income from Operations**				
a)	Revenue from Operations	15,864.09	13,000.96	12,346.73	25,347.69
b)	Other Income	0.66	13.19	3.04	16.23
	Total Income	**15,864.75**	**13,014.15**	**12,349.77**	**25,363.92**
2	**Expenses**				
a)	Cost of Raw Materials and Components Consumed	13,210.34	12,315.33	10,787.46	23,102.79
b)	Change in Inventory of Finished Goods and Work In Progress	(166.51)	(1,110.37)	(279.42)	(1,389.79)
c)	Employee Benefit Expenses	210.09	201.85	214.79	416.64
d)	Manufacturing & Operating Costs	240.54	242.16	248.18	490.34
e)	Finance Costs	239.99	121.44	212.07	333.51
f)	Depreciation	183.47	168.70	188.37	357.07
g)	Other Expenses	330.12	277.94	205.02	482.96
	Total Expenses	**14,248.04**	**12,217.05**	**11,576.47**	**23,793.52**
3	**Profit Before Tax(1-2)**	**1,616.71**	**797.10**	**773.30**	**1,570.40**
4	**Income Tax Expense**				
a)	Current Tax	358.09	241.00	135.00	376.00
b)	Deferred Tax	23.16	(41.15)	(41.16)	(82.31)
c)	Income Tax for Earlier Years	-	1.22	-	1.22
	Total Income Tax Expenses	**381.25**	**201.07**	**93.84**	**294.91**
5	**Profit/(Loss) for the Period(5-6)**	**1,235.46**	**596.03**	**679.46**	**1,275.49**
6	**Earning per Equity Share (Basic) in Rupees**	15.07	8.07	11.28	19.35
7	**Earning per Equity Share (Diluted) in Rupees**	15.07	8.07	11.28	19.35

Notes on Standalone Financials Results:

1. The above results which are published in accordance with Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations , 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on October 29, 2024. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

2. As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are Listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.

3. The Company operates in one segment hence no separate segment reporting is required.

4. 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.

5.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.

6. The Company has revalued the Property, Plant & Equipment of the company during the year 2023-24 resulting in Revaluation Reserve of Rs. 4473.95 Lakhs and corresponding increase in Property, Plant & Equipment. In view of the same , increamental depreciation of Rs. 99.93 Lakhs has been adjusted against Revaluation Reserve and transfered to Retained Earnings.

7.In view of the Resolution Plan submitted by the company as approved by the Hon'ble NCLT, Kolkata dated 12th March 2024 , the company has paid the amount committed Rs.2,876.01 lakhs along with its SPV M/s AVB Endeavors Private Limited and implemented the Resolution Plan successfully. The payment was made towards acquisition of shares of M/s N. S. Engineering Projects Pvt Ltd resulting it being subsidiary of the Company & payment of Rs.1,438.69 lakhs was made as interest free loan.

8. The expansion plan undertaken by the company with proceeds of IPO has been successfully completed and commenced production.

GARV & Associates KOLKATA Chartered Accountants

For and on behalf of the Board of directors
Cosmic CRF Limited

Cosmic CRF Limited
Managing Director

Aditya Vikram Birla
Managing Director
DIN:06613927

Place:Kolkata
Date :29th October,2024

COSMIC CRF LIMITED

CIN:L27100WB2021PLC250447
Registered Office:19, Monohar Pukur Road, 2nd Floor, Kolkata-700029
email:cs@cosmiccrf.com, Phone :- +91 33796 47499
website:www.cosmiccrf.com

STANDALONE UNAUDITED BALANCE SHEET AS ON 30TH SEPTEMBER, 2024

(₹ in Lakhs)

Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	1,309.80	1,309.80
(b) Reserves and Surplus	20,930.25	19,694.79
(c) Money received against share Warrants	-	-
	22,240.05	**21,004.59**
(2) Non-Current liabilities		
(a) Long Term Borrowings	810.79	1,022.06
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long term liabilities		
(d) Long-term provisions		
	810.79	**1,022.06**
(3) Current liabilities		
(a) Short-term Borrowings	5,828.63	422.33
(b) Trade Payables		
-Outstanding Dues of Micro Enterprises and Small Enterprises	117.18	35.06
-Outstanding Dues of Creditors Other Than Micro Enterprises and Small Enterprises	1,991.19	2,687.38
(c) Other Current Liabilities	90.88	63.01
(d) Short-term Provisions	132.44	169.06
	8,160.32	**3,376.84**
TOTAL	**31,211.16**	**25,403.49**
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	10,587.65	8,278.61
(ii) Intangible Assets	0.75	0.85
(iii) Capital Work In Progress	-	2,219.39
(b) Non-current investments	1,063.61	-
(c)Deffered tax assets(net)	31.34	54.50
(d) Long Term Loan & Advances	1,438.69	423.43
(e) Other non-current assets	303.25	199.45
	13,425.29	**11,176.23**
(2) Current assets		
(a) Current Investments	-	-
(b) Inventories	4,328.44	3,663.89
(c) Trade Receivables	7,087.82	3,373.00
(d) Cash and Cash Equivalents	4,656.22	6,456.47
(e) Short Term Loans & Advances	1,704.44	714.75
(f) Other Current Assets	8.95	19.15
	17,785.87	**14,227.26**
TOTAL	**31,211.16**	**25,403.49**
The accompanying notes are an integral part of the financial statements		

GARV & Associates KOLKATA Chartered Accountants

For and on behalf of the Board of directors
Cosmic CRF Limited

Cosmic CRF Limited

Managing Director

Aditya Vikram Birla
Managing Director
DIN:06613927

Palce : Kolkata
Date :29th October, 2024

COSMIC CRF LIMITED

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STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH, SEPTEMBER 2024

(₹ in Lakhs)

Particulars	HALF YEAR ENDED 30-Sep-24 (Unaudited)	YEAR ENDED 31-Mar-24 (Audited)
A.Cash Flow from Operating Activities		
Net Profit before Tax	1,616.71	1,570.38
Add/(Deduct)		
Depreciation and amortisation expense	183.47	357.09
Finance Cost	239.99	333.51
Operating Cash Profit before Working Capital	**2,040.17**	**2,260.98**
Add/Deduct		
Increase/(Decrease) in Trade Payable	(614.06)	828.25
(Increase)/Decrease in Trade & Other receivable	(3,714.83)	(2,789.62)
(Increase)/Decrease in Inventories	(664.55)	(1,711.62)
Increase/(Decrease) in Other Current Liabilities	27.87	(47.44)
Increase/(Decrease) in Other Non Current Assets	(103.80)	(190.65)
Increase/(Decrease) in Other Current Assets	10.20	(17.69)
(Increase)/Decrease in Advances	(989.69)	(563.00)
Cash flow from Operation	**(4,008.69)**	**(2,230.79)**
Direct Tax (net of refund)	(394.72)	(270.21)
Net Cash Inflow/(Outflow) from Operating Activities	**(4,403.41)**	**(2,501.00)**
B.Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment	(2,492.42)	(14.87)
Purchase of Intangible Assets	-	(0.21)
Long Term Loans and advances given	(1,015.25)	(423.43)
Capital Work in Progress made	2,219.39	(2,219.39)
Investment made in Subsidiary	(1,063.61)	-
Net Cash Outflow from Investing Activites	**(2,351.89)**	**(2,657.90)**
C.Cash Flow from Financing Activities		
(Repayment)/Proceeds from Long -Term Borrowing(Net)	(211.26)	(1,643.62)
Proceeds from Issue of Shares	-	13,625.76
Proceeds from Short -Term Borrowing (Net)	5,406.30	(63.34)
Financial Cost	(239.99)	(333.51)
Net Cash Flow from Financing Activites	**4,955.05**	**11,585.29**
Net Cash Flow during the Year(A+B+C)	**(1,800.25)**	**6,426.39**
Cash and Cash Equivalent (Opening Balance)	6,456.47	30.08
Cash and Cash Equivalent (Closing Balance)	**4,656.22**	**6,456.47**
Cash and its Components		
Cash In Hand	1.79	0.96
Bank Balances	4,632.93	6,434.01
Fixed Deposits	21.50	21.50
Cash & Bank Balances	**4,656.22**	**6,456.47**

GARV & Associates KOLKATA Chartered Accountants

For and on behalf of the Board of directors
Cosmic CRF Limited

Cosmic CRF Limited

Managing Director

Aditya Vikram Birla
Managing Director
DIN:06613927

Place:Kolkata
Date :29th October,2024

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, 2024 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. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors in their meeting held has been prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standard "Interim Financial Reporting" (AS 25) 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.

   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**

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 applicable Accounting Standards as prescribed 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. We did nor review the interim financial results and other financial information of subsidiary included in the consolidated unaudited financial results- whose interim financial results and other financial information reflect total assets of Rs. 7071.94 Lakhs as at 30 September, 2024, total revenues of Rs.1284.38 Lakhs and Rs.614.89 Lakhs, total net profit after tax for the quarter ended 30 September 2024 and for the period from 01 April 2024 to 30 September 2024, 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 auditors and the procedures performed by us as stated in paragraph 3 Our conclusion on the Statement is not modified in respect of the above matter.

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

Ashish Rustagi

(ASHISH RUSTAGI)
Partner
Membership No. 062982

GARV & Associates * KOLKATA * Chartered Accountants

Place: Kolkata
Date: 29th October, 2024
UDIN: 24062982BKCLKN2694

COSMIC CRF LIMITED

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CONSOLIDATED UNAUDITED STATEMENT OF PROFIT AND LOSS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

₹ in Lakhs

SL. NO	PARTICULARS	Half Year Ended 30.09.2024 (Unaudited)
1	**Income from Operations**	
a)	Revenue from Operations	16,938.30
b)	Other Income	1.35
	Total Income	**16,939.65**
2	**Expenses**	
a)	Cost of Raw Materials and Components Consumed	14,229.08
b)	Change in Inventory of Finished Goods and Work In Progress	(300.21)
c)	Employee Benefit Expenses	219.83
d)	Manufacturing & Operating Costs	261.76
e)	Finance Costs	239.99
f)	Depreciation	293.94
g)	Other Expenses	350.41
	Total Expenses	**15,294.80**
3	**Profit Before Exceptional & Extraordinary Items and Tax**	**1,644.85**
4	**Exceptional Items**	591.58
	Profit Before Tax	**2,236.43**
5	**Income Tax Expense**	
a)	Current Tax	362.92
b)	Deferred Tax	23.16
c)	Income Tax for Earlier Years	-
	Total Income Tax Expenses	**386.08**
5	**Profit/(Loss) for the Period(5-6)**	**1,850.35**
	Profit /(Loss) Attributted to Parent Company	1,829.69
	Profit / (Loss) Attributted to Parent Minority	20.66
7	**Earning per Equity Share (Basic) in Rupees**	22.57
8	**Earning per Equity Share (Diluted) in Rupees**	22.57

Notes on Consolidated Financials Results:

1. The above results which are published in accordance with Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Ragulations , 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on October 29, 2024. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

2. As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are Listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.

3. The group operates in one segment hence no separate segment reporting is required.

4. 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.

5.The legal issue of arbitration matter involving the Contingent Liability of Rs.1,034.33 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.

6. The Company has revalued the Property, Plant & Equipment of the company during the year 2023-24 resulting in Revaluation Reserve of Rs. 4,473.95 Lakhs and corresponding increase in Property, Plant & Equipment. In view of the same increamental depreciation of Rs. 99.93 Lakhs has been adjusted against Revaluation Reserve and transfer to Retained Earnings.

7.In view of the Resolution Plan submitted by the company as approved by the Hon'ble NCLT, Kolkata dated 12th March 2024 , the company has paid the amount committed Rs.2,876.01 lakhs along with its SPV M/s AVB Endeavors Private Limited and implemented the Resolution Plan successfully. The payment was made towards acquisition of shares of M/s N. S. Engineering Projects Pvt Ltd resulting it being subsidiary of the Company & payment of Rs.1,438.69 lakhs was made as interest free loan.

8. In regards to profit from Operataion and Exceptional Items from the subsidiary company , the provision for Income Tax has been made under MAT on Profit from Operation during the period. By virtue of Order of the NCLT , waiver of Income Tax/ MAT etc has been approved on any income arising out of write off/ write back of liabilities or assets of the company on implementation of the Approved Resolution Plan.

9. The consolidated financial results include the financial results of its Subsidiary M/s N. S. Engineering Projects Pvt Ltd

10. Previous period figures are no applicable since the consolidation is applicable for the first time to the company from the current reporting period.

GARV & Associates KOLKATA Chartered Accountants

For and on behalf of the Board of directors
Cosmic CRF Limited

Cosmic CRF Limited
Managing Director

Aditya Vikram Birla
Managing Director
DIN:06613927

Place:Kolkata
Date :29th October,2024

COSMIC CRF LIMITED

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CONSOLIDATED UNAUDITED BALANCE SHEET AS ON 30TH SEPTEMBER, 2024

₹ in Lakhs

Particulars	As at 30.09.2024 (Unaudited)
I. EQUITY AND LIABILITIES	
(1) Shareholders' Funds	
(a) Share Capital	1,309.80
(b) Reserves and Surplus	21,272.64
(c) Minority Interest	494.00
	23,076.44
(2) Non-Current liabilities	
(a) Long Term Borrowings	810.79
(b) Deferred Tax Liabilities (Net)	-
(c) Other Long term liabilities	-
(d) Long-term provisions	-
	810.79
(3) Current liabilities	
(a) Short-term Borrowings	5,828.63
(b) Trade Payables	
-Outstanding Dues of Micro Enterprises and Small Enterprises	117.18
-Outstanding Dues of Creditors Other Than Micro Enterprises and Small Enterprises	3,454.01
(c) Other Current Liabilities	316.76
(d) Short-term Provisions	137.27
	9,853.85
TOTAL	**33,741.08**
II. ASSETS	
(1) Non-current assets	
(a) Property, Plant and Equipment and Intangible Assets	
(i) Property, Plant and Equipment	13,217.81
(ii) Intangible Assets	0.75
(iii) Capital Work In Progress	692.71
(b) Non-current investments	-
(c)Deffered tax assets(net)	31.34
(d) Long Term Loan & Advances	13.69
(e) Other non-current assets	303.24
	14,259.54
(2) Current assets	
(a) Inventories	4,819.69
(b) Trade Receivables	8,869.84
(c) Cash and Cash Equivalents	4,758.18
(d) Short Term Loans & Advances	1,024.88
(e) Other Current Assets	8.95
	19,481.54
TOTAL	**33,741.08**
The accompanying notes are an integral part of the financial statements	

GARV & Associates KOLKATA Chartered Accountants

For and on behalf of the Board of directors
Cosmic CRF Limited

Cosmic CRF Limited
Managing Director

Aditya Vikram Birla
Managing Director
DIN:06613927

Place:Kolkata
Date :29th October,2024

COSMIC CRF LIMITED

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email:cs@cosmiccrf.com, Phone :- +91 33796 47499
website:www.cosmiccrf.com

CONSOLDATED UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH, SEPTEMBER 2024

₹ in Lakhs

Particulars	Half Year Ended 30-Sep 2024 (Unaudited)
A.Cash Flow from Operating Activities	
Net Profit before Tax	2,236.43
Add/(Deduct)	
Depreciation and amortisation expense	293.94
Finance Cost	239.99
Share of Minority Interest in Profit of Subsidiary	(20.66)
Pre-acquisition profit of Subsidiary	(535.42)
Changes in Capital Reserves	283.57
Operating Cash Profit before Working Capital	**2,497.85**
Add/Deduct	
Increase/(Decrease) in Trade Payable	848.76
(Increase)/Decrease in Trade & Other receivable	(5,496.84)
(Increase)/Decrease in Inventories	(1,155.80)
Increase/(Decrease) in Other Current Liabilities	253.75
Increase/(Decrease) in Other Non Current Assets	(103.80)
Increase/(Decrease) in Other Current Assets	10.20
(Increase)/Decrease in Advances	(310.13)
Cash flow from Operation	**(3,456.01)**
Direct Tax (net of refund)	(394.72)
Net Cash Inflow/(Outflow) from Operating Activities	**(3,850.73)**
B.Cash Flow from Investing Activities	
Purchase of Property, Plant & Equipment	(5,233.29)
Purchase of Intangible Assets	-
Long Term Loans and advances given	409.75
Capital Work in Progress made	1,526.92
Investment made in Subsidiary	-
Net Cash Outflow from Investing Activites	**(3,296.62)**
C.Cash Flow from Financing Activities	
(Repayment)/Proceeds from Long -Term Borrowing(Net)	(211.26)
Proceeds from Issue of Shares	-
Proceeds from Short -Term Borrowing (Net)	5,406.31
Financial Cost	(239.99)
Changes in Minority Interest	494.00
Net Cash Flow from Financing Activites	**5,449.06**
Net Cash Flow during the Year(A+B+C)	**(1,698.29)**
Cash and Cash Equivalent (Opening Balance)	6,456.47
Cash and Cash Equivalent (Closing Balance)	**4,758.18**
Cash and its Components	
Cash In Hand	3.28
Bank Balances	4,733.40
Fixed Deposits	21.50
Cash & Bank Balances	**4,758.18**

GARV & Associates KOLKATA Chartered Accountants

For and on behalf of the Board of directors
Cosmic CRF Limited

Cosmic CRF Limited

Aditya Vikram Birla
Managing Director
DIN:06613927

Place:Kolkata
Date :29th October,2024

ANNEXURE-A

Statement of Deviation and Variation of funds raised through IPO – September 30, 2024

Name of listed entity	**COSMIC CRF LIMITED**
Mode of Fund Raising	Initial Public Offer (IPO)
Date of Raising Funds	June 26, 2023
Amount Raised	₹ 5,721.08 Lakhs
Issue Related Expenses as per Prospectus	₹ 593.48 Lakhs
Net Proceeds to be utilized as per Prospectus	₹ 5,127.60 Lakhs
Report filed for period ended	September 30, 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
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 Unitholders	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 in the IPO and details of deviation, if any, in the following table:

Original Object	**Modified Object, ifany**	**Original Allocation** *(₹ in Lakhs)*	**Modified Allocation,if any**	**Funds Utilised** *(₹ in Lakhs)*	**Amount of Deviation/ Variation for the period according to applicable object**	**Remarks (if any)**
Funding the expansion of our existing manufacturing unit	-	3,000.00	-	2,744.44	NIL	The project has been completed and commenced production during the reporting period. ₹255.56 Lakhs have been saved and utilized for financing working capital requirements.
Funding of working capital requirements of our Company	-	1,000.00	-	1,000.00	NIL	No Deviation or Variation for the period according to applicable object.
Prepayment or repayment of all or portion of certain unsecured loans availed by our company	-	1,100.00	-	1,100.00	NIL	Funds properly utilized as mentioned in Prospectus.
General Corporate Purpose	-	27.60	-	27.60	NIL	Funds properly utilized as mentioned in Prospectus.
Total	**-**	**5,127.60**	**-**	**4,872.04**	**NIL**	

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

(c) 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

Managing Director

Aditya Vikram Birla
Managing Director
DIN-06613927

ANNEXURE-B

Statement of Deviation and Variation of Funds Raised through Preferential Issue-September 30, 2024

Name of listed entity	COSMIC CRF LIMITED
Mode of Fund Raising	Preferential Issues
Date of Raising Funds	March 4, 2024
Amount Raised	₹ 8498.16 Lakhs
Issue Related Expenses	₹ 14.21 Lakhs
Net Proceeds to be utilized	₹ 8483.95 Lakhs
Report filed for period ended	September 30, 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
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 Unitholders	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 prepayment of borrowings of the Company, Working Capital requirement, meeting future funding requirements and other general corporate purposes of the Company, acquisition of Companies for inorganic growth, diversification and expansion of existing business of the Company.		8,483.95		5,883.95		₹4106.41 Lakhs have been utilized for Acquisition along with Current and Non-current Investment in Subsidiary of the Company and ₹1,777.54 Lakhs have been utilized for working capital purpose. Further, no deviation from the original objects have been noticed for the reporting period. The unutilized balance amounting to ₹2600.00 Lakhs is kept in bank account and will be considered in fulfillment of specified objects in future.
Total	-	8,483.95	-	5,883.95	-	

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

(c) 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

Managing Director

Aditya Vikram Birla
Managing Director
DIN-06613927