COSMO FERRITES LIMITED

(Govt. of India Recognised Export House)
CIN : L27106HP1985PLC006378
H.O.: 517, 5th Floor, DLF Tower-A, Jasola District Centre, New Delhi-110025 (India)
Ph.: +91-11-49398800
E-mail : sales@cosmoferrites.com Website : www.cosmoferrites.com

CFR/SE/2026-27/NOV/02 **November 05, 2026**

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

Scrip Code: 523100 Security ID: COSMOFE

Sub: **Un-audited Financial Results for the Quarter ended on September 30, 2026 and Outcome of Board Meeting**

Dear Sir,

Pursuant to Regulation 30 read with Part A of Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), this is to inform that the Board of Directors of the Company at its meeting held today i.e., November 05, 2026; has inter alia approved the Un-audited Financial Results of the Company for the Quarter ended as on September 30, 2026. Financial Results were duly reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company along with the Limited review report thereon.

The meeting commenced at 01:00 P.M. and concluded at 03:00 P.M.

You are requested to take the same on records.

Thanking You.

Yours faithfully
For **Cosmo Ferrites Limited**

Priyanka
Company Secretary & Compliance Officer

Encl.: as above

SURESH KUMAR MITTAL & CO.
CHARTERED ACCOUNTANTS

42/A-57, Street No. 1, First Floor
Guru Nanak Pura, Laxmi Nagar
Delhi-110092
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Auditor's Review Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Cosmo Ferrites Limited

1. We have reviewed the accompanying statement of unaudited financial results of Cosmo Ferrites Limited for the quarter ended 30th September 2026 and for the period from 1st April 2026 to 30th September 2026, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').

2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

SURESH KUMAR MITTAL & CO. CHARTERED ACCOUNTANTS

Ankur Bagla
Partner
Membership Number: 521915

Place: New Delhi
Date: 05.11.2026
UDIN: 26521915SPJIUN1485

COSMO FERRITES LIMITED
UNAUDITED FINANCIAL RESULTS

Rs in lakhs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	3,139	2,898	2530	6,037	5,222	9,859
II	Other Income	136	78	99	214	166	277
III	Total Revenue (I+II)	3,275	2,976	2,629	6,251	5,388	10,136
IV	Expenses						
	(a) Cost of materials consumed	1,349	1,116	922	2,465	1,831	3,398
	(b) Purchase of Stock-in-trade	-	-	-	-	8	8
	(c) Change in inventories of finished goods, work in progress and stock in trade	(139)	(164)	75	(303)	178	286
	(d) Employees benefits expense	704	649	616	1,353	1,202	2,328
	(e) Finance costs (Refer Note 3 below)	127	128	172	255	357	607
	(f) Depreciation and amortisation expense	120	114	113	234	220	472
	(g) Other expenses	1,023	1,001	804	2,024	1,657	3,215
	Total expenses	3,184	2,844	2,702	6,028	5,453	10,314
V	Profit / (Loss) before exceptional items and tax (III-IV)	91	132	(73)	223	(65)	(178)
VI	Exceptional items	-	-	-	-	-	25
VII	Profit / (Loss) before tax (V-VI)	91	132	(73)	223	(65)	(203)
VIII	Tax expense						
	(i) Current Tax	-	-	-	-	-	-
	(ii) Earlier Year Taxes	-	-	-	-	-	-
	(iii) Deferred Tax	22	33	(16)	55	(13)	(45)
	Total tax expense	22	33	(16)	55	(13)	(45)
IX	Profit /(Loss) for the period (VII-VIII)	69	99	(57)	168	(52)	(158)
X	Other comprehensive income						
	Items that will not be reclassified to profit or loss	1	2	-	3	1	6
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	1	2	-	3	1	6
XI	Total comprehensive income (IX + X)	70	101	(57)	171	(51)	(152)
XII	Paid-up equity share capital of Rs. 10/- each	1,203	1,203	1,203	1,203	1,203	1,203
XIII	Other Equity						1,110
XIV	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic	0.56	0.83	(0.47)	1.39	(0.43)	(1.32)
	Diluted	0.56	0.83	(0.47)	1.39	(0.43)	(1.32)

SUMMARY OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2026

Particulars	As at 30.09.2026	As at 31.03.2026
A ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	6,720	6522
(b) Capital work in progress	15	58
(c) Right of Use Assets	53	60
(d) Other Financial Assets		
(i) Investments	32	32
(ii) Other Financial Assets	90	84
Sub-total - Non-current assets	**6910**	**6756**
2 Current assets		
(a) Inventories	1,630	1342
(b) Financial Assets		
(i) Trade receivables	2,858	2121
(ii) Cash and cash equivalents	32	22
(iii) Bank balance other than cash and cash equivalents	364	609
(iv) Other Current Financial Assets	270	177
(c) Income Tax Assets (net)	11	9
(d) Other Current Assets	327	562
Sub-total - Current assets	**5,492**	**4842**
TOTAL - ASSETS	**12,402**	**11598**
A EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,203	1203
(b) Other Equity	1,281	1110
Sub-total - Shareholder's funds	**2,484**	**2313**
LIABILITIES		
1 Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,458	1366
(ii) Lease liabilities	36	43
(b) Provisions	190	185
(c) Deferred Tax Liabilities (net)	171	115
(d) Other Non Current Liabilities	1	1
Sub-total - Non-current liabilities	**1,856**	**1710**
2 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,486	5504
(ii) Lease liabilities	20	20
(iii) Trade payables		
(a) Total outstanding of micro, small and medium enterprises	34	23
(b) Total outstanding of other than micro, small and medium enterprises	1,563	1139
(b) Provisions	99	95
(c) Other current liabilities	860	794
Sub-total - Current liabilities	**8062**	**7575**
TOTAL - EQUITY AND LIABILITIES	**12,402**	**11598**

COSMO FERRITES LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2026		
Particulars	**Half Year Ended 30.09.2026**	**Half Year Ended 30.09.2025**
Net Profit/(Loss) before Tax	223	(65)
Adjustments for:-		
Depreciation and amortisation	226	220
Interest paid	228	340
(Profit) / Loss on sale of fixed assets	-	-
Acturial Gain/Loss classified as Other Comprehensive Income	4	2
Operating profit /(loss) before working capital changes	**681**	**497**
Adjustment for (increase)/decrease in operating assets		
Inventories	(288)	153
Trade and other receivables	(600)	(320)
Trade payable and other liabilities	511	366
Cash generated from operations	**304**	**696**
Net income tax(paid)/refunds	(2)	(5)
Net Cash flow from /(used in) operating activities(A)	**302**	**691**
Cash Flow from Investing Activities		
Purchase of fixed assets	(382)	(518)
Purchase of investments (including fair valuation gain)	(1)	(1)
Bank balance other than cash and cash equivalents	244	397
Sale of fixed assets	1	-
Net Cash flow from/(used in) Investing Activities(B)	**(138)**	**(122)**
Cash Flow from Financing Activities		
Increase / (Decrease) in long term borrowings	(73)	(313)
Increase / (Decrease) in short term borrowings	147	63
Interest paid	(228)	(340)
Net Cash Flow from /(used in) Financing Activities (C)	**(154)**	**(590)**
Net Increase /(decrease) in Cash and Cash Equivalents (A+B+C)	10	(21)
Cash and cash equivalents at the beginning of the year	22	47
Cash and cash equivalents at the end of the year	**32**	**26**

Notes: Figures in bracket represent cash outflow

Notes :

1 The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 05th November 2026 and limited review of the same has been carried out by the statutory auditors of the company.

2 These financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereunder.

3 Interest on promoter's unsecured loan for the period 01.04 2026 to 30.09.2026 and for the period 01.10 2025 to 31.03.2026 amounting to Rs 88 lakhs and Rs. 88 lakhs respectively, have been conditionally waived by the promoters with the right to recompense if the financial position of the company allows such payment subsequently

4 Figures for the previous period have been regrouped or rearranged wherever required.

5 Mr. Pankaj Poddar, Director of the Company, has been authorised by the Board of Directors vide resolution dated 05th November 2026, to sign the above unaudited financial results of the Company.

COSMO FERRITES LIMITED

Place : New Delhi
Date : 05-11-2026

Pankaj Poddar
Director