

Ref. CCL/BSE/2025-2026/04**Date: May 23, 2025**

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

Scrip Code: 543928

Dear Sir/ Madam,

Sub: Statement of deviation or variation in the use of proceeds of Initial Public Offering (IPO) and Preferential Issue of Equity shares of the Company

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed herewith is the Statement of Deviation(s) or variation(s) for the Half Year and Financial Year ended as on 31st March, 2025. This statement pertains to Initial Public Offering (IPO) and Preferential Issue of Equity shares.

The aforesaid statement has been reviewed by the Audit Committee and taken on record by the Board in their respective meetings held on 23rd May, 2025.

Kindly take the above information on records and disseminate.

Thanking you,

Yours faithfully

For Cosmic CRF Limited

Trupti Upadhyay
Company Secretary & Compliance Officer



ANNEXURE-2A

Statement of Deviation and Variation of funds raised through IPO – March 31, 2025

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	March 31, 2025					
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, if any	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	-	3,000.00	NIL	No Deviation or Variation for the period. The project has been completed and commenced production during the reporting period. Funds properly utilized as mentioned in Prospectus.
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	-	5,127.60	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


Aditya Vikram Birla
Managing Director
DIN-06613927

ANNEXURE-2B

Statement of Deviation and Variation of Funds Raised through Preferential Issue-March 31, 2025

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	March 31, 2025					
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		8,483.95		₹ 3306.65 Lakhs utilized for Working Capital Finance and ₹ 5177.30 Lakhs utilized for Acquisition of Subsidiary /Capex , Current and Non-current Investment in Subsidiaries etc of the Company Further, no deviation from the original objects have been noticed for the reporting period.
Total	-	8,483.95	-	8,483.95	.	

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


Aditya Vikram Managing Director
Managing Director
DIN-06613927

ANNEXURE-2C

Statement of Deviation and Variation of Funds Raised through Preferential Issue-March 31, 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 ₹ 15,972.87 Lakhs From Issue Share Warrants ₹ 1,271.03 Lakhs Total : ₹17243.89 Lakhs					
Issue Related Expenses	₹ 0.00 Lakhs					
Net Proceeds to be utilized	₹ 17243.89 Lakhs					
Report filed for period ended	March 31, 2025					
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 : 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		199.95		₹ 199.95 Lakhs have been utilized for Working Capital Finance Rs10,000.00 Lakhs has been kept in Fixed Deposits and Balance amount of Rs. 7043.94 is kept in current account maintained with the current account opened for this Preferential Issue Further, no deviation from the original objects have been noticed for the reporting period.
Total	-	17,243.89	-	199.95	-	

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

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Aditya Vikram Birla
Managing Director
DIN-06613927