

INDEPENDENT AUDITORS' REPORT

To the Members of

COSMIC SPRINGS & ENGINEERS LIMITED

Reports on the Financial Statements

Opinion

We have audited the accompanying financial statements of **COSMIC SPRINGS & ENGINEERS LIMITED** which comprises the Balance Sheet as at March 31, 2025, Statement of Profit and Loss and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and profit for the year and its cash flows ended on that date.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



Network : GARV & Affiliates

Branch : 19, R. N. Mukherjee Road, Eastern Building, 1st Floor, Kolkata 700 001
Kolkata | Bengaluru | Chennai | Guwahati | Hyderabad | Mumbai

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

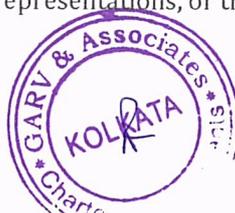
In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Company's ability 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 financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

Report on Other legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("The Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013 we give in the **Annexure A**, a statement on the matters specified in Paragraphs 3 and 4 of the Order.

As required by Section 143(3) of the Companies Act, 2013 we report that:

- a) We have sought and obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;



- c) The Balance Sheet, Statement of Profit and Loss and Statement of Cash Flows dealt with by this report are in agreement with the books of account;
- d) In our opinion, the financial statements dealt with by this report comply with the applicable accounting standards referred to in Section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of written representations received from the directors, as on 31st March, 2025, and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of sub-section (2) of Section 164 of the Companies Act, 2013;
- f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.
- g) In our opinion and to the best of our information and according to the explanations given to us, the company has not paid any director remuneration to its directors during the year under review.
- h) With respect to the other matters included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our knowledge and information and according to the explanation given to us:-
- 1) The company does not have any pending litigation which would impact its financial position.
 - 2) The company has not entered into any long term contracts including derivative contracts and hence it is not required to make provision for material foreseeable losses, as required under the applicable law or Accounting Standards.
 - 3) There is no requirement of transferring amounts to the investor's education and protection fund by the company.
 - 4) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- 5) The Company has not declared or paid any dividend during the year ended 31 March 2025.
- 6) Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

Additionally, as this the first year of operation of the company the requirement of the preservation of the audit trail is not applicable for the year under review.

For G A R V & Associates

Chartered Accountants

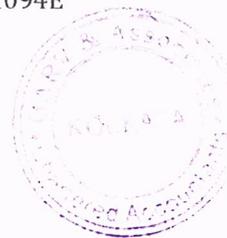
Firm Registration No. 301094E

Ashish Rustagi

(ASHISH RUSTAGI)

Partner

Membership No.: 062982



Place: Kolkata

Date: May 22nd, 2025

UDIN: **25062982 BMGHAJ 3695**

Annexure –A, referred to in paragraph 1 under heading Report on Other Legal and Regulatory Requirements of our Report of even date to the members of Cosmic Springs & Engineers Limited on the financial statements of the Company for the year ended 31st March, 2025

- (i) a) (A) The Company does not have any property, plant and equipment as on the Balance Sheet date. Accordingly, reporting under Clause 3(i) (A) of the Order is not applicable to the Company.
- (B) The Company has maintained proper records showing full particulars of intangibles assets.
- b) The Company does not have any property, plant and equipment as on the balance sheet date as the slump sale agreement is under process of registration in favour of the company. Hence reporting under Clause 3(i) (b) of the Order is not applicable to the Company.
- c) The company does not held any Immoveable property and hence reporting under clause 3(i)(c) of the Order is not applicable.
- d) The Company has not revalued its Property, plant & Equipment and intangible assets during the year.
- e) As per explanation and representations provided to us, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, reporting under Clause 3(i)(e) of the Order is not applicable to the Company.
- (ii) (a) According to the information and explanations given to us, that the company has not commenced commercial operation except trading activities and therefore does not have inventory during the year except for trading. There was no inventory at year end. Hence, the requirement of clause (ii) of paragraph 3 of the said Order is not applicable to the Company.
- (b) The Company does not have working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) (b) of the Order is not applicable.
- (iii) According to the information and explanation given to us, the company has not made investments in, provided any guarantee or security, or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships, or any other parties. Accordingly, reporting under clause (iii) of paragraph 3 the Order is not applicable to the Company.
- (iv) According to the information and explanations given to us, the Company has not given any loans, investments or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not made any investment, granted any loans, provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Accordingly, reporting under clause (iv) of paragraph 3 the Order is not applicable to the Company.



- (v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits. Hence the directives issued by the Reserve Bank of India and provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under are not applicable to the company.
- (vi) The Central Government of India has not prescribed the maintenance of cost records under u/s 148 (1) of the Companies Act for any of the products of the company.
- (vii) (a) In our opinion, and according to the information and explanations given to us, the Company is regular in depositing undisputed statutory dues including goods and services tax, income-tax, cess and other material statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
- (b) According to information and explanation given to us, there are no statutory dues referred in sub clause (a) which have not been deposited with appropriate authorities on account of any dispute.
- (viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- (ix) (a) The company has not taken any loans or other borrowings from any bank or financial institution. Hence reporting under clause 3(ix) (a) of the order is not applicable to the company
- (b) The company has not been declared willful defaulter by any bank or any financial institution or government or any government authority.
- (c) The company has not taken any term loan during the year and there are no unutilized term loans at the beginning of the year and hence, reporting under clause 3(ix) (c) of the order is not applicable to the company.
- (d) On an overall examination of the financial statements of the company, no funds have been raised on short term basis. Accordingly reporting under clause 3(ix) (d) of the order is not applicable to the company.
- (e) the company does not have subsidiary, associate or joint venture, accordingly reporting under clause 3(ix) (e) of the order is not applicable to the company
- (f) the company does not have subsidiary, associate or joint venture, accordingly reporting under clause 3(ix) (f) of the order is not applicable to the company.
- (x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- (b) The Company has complied with provisions of sections 42 of the Companies Act, 2013 in respect of private placement & section 62(1) (a) of the Companies Act, 2013 in respect of the preferential allotment of shares during the year. The funds raised, have been used for the purposes for which the



funds were raised. The Company has not made any preferential allotment or private placement of fully or partially or optionally convertible debentures during the year.

(xi) (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) There has been no requirement to have whistle-blower policy in the company hence reporting under clause 3(xi)(c) of the Order is not applicable.

(xii) In our opinion, company is not a Nidhi company and, therefore clause 3(xii) of the order is not applicable.

(xiii) According to the information and explanations given to us, transactions with the related parties are in compliance with Sections 177 and 188 of the Act, where applicable, and the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) In our opinion, requirement of an internal audit system is not applicable to the company. Hence, the requirement of clause (xiv) of paragraph 3 of the said Order is not applicable to the Company.

(xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly reporting under clause 3 (xvi)(a) of the Order is not applicable.

(b) The Company has not conducted non-banking financial / housing finance activities during the year. Accordingly, the reporting under clause 3(xvi) (b) of the Order is not applicable to the Company.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under clause 3(xvi) (c) of the Order is not applicable to the Company.

(d) Based on the information and explanations provided by the management of the Company, the Group does not have any CICs, which are part of the Group. We have not, however, separately evaluated whether the information provided by the management is accurate and complete. Accordingly, the reporting under clause 3(xvi)(d) of the Order is not applicable to the Company.

(xvii) The company has not incurred any cash losses in the current. Further this is the 1st year of operation of the company and hence relevant clause is not applicable.

(xviii) During the year there is no resignation of the statutory auditors.



(xix) According to the information and explanation given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, we are of the opinion that no material uncertainty exists as on the date of audit report that the company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due;

(xx) As per the information and explanations given to us and on basis of books and records examined by us, since the Company is not required to spend any money under sub-section (5) of section 135 of the Act and hence reporting under clause (xx) of paragraph 3 the Order is not applicable to the Company.

(xxi) The company is not required to prepare a consolidated financial statement. Therefore, reporting under clause (xxi) of paragraph 3 the Order is not applicable to the Company.

For G A R V & Associates

Chartered Accountants

Firm Registration No. 301094E

Ashish Rustagi

(ASHISH RUSTAGI)

Partner

Membership No.: 062982



Place: Kolkata

Date: May 22nd, 2025

UDIN: **25062982 BMGHJ3695**

Annexure - B to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **COSMIC SPRINGS & ENGINEERS LIMITED** ("the Company") as of 31 March 2025 in conjunction with our audit of this financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.



Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For G A R V & Associates*Chartered Accountants*

Firm Registration No. 301094E

*Ashish Rustagi***(ASHISH RUSTAGI)***Partner*

Membership No.: 062982



Place: Kolkata

Date: May 22nd, 2025UDIN: **25062982 BMGHAJ 3695**

COSMIC SPRINGS & ENGINEERS LIMITED

CIN: U30204WB2024PLC271207

BALANCE SHEET AS AT 31ST MARCH, 2025

₹ In Lakhs

As at

31.03.2025

Particulars

**Note
No.**

I. EQUITY AND LIABILITIES

(1) Shareholders' Funds

(a) Share Capital 3 177.20
(b) Reserves and Surplus 4 895.27

1,072.47

(2) Non-Current Liabilities

(a) Long Term Borrowings 5 5.17

5.17

(3) Current Liabilities

(a) Trade Payables
-Outstanding Dues of Micro Enterprises and Small Enterprises
-Outstanding Dues of Creditors Other Than Micro Enterprises
and Small Enterprises 6 616.64

(b) Other Current Liabilities 7 3.54

(c) Short-term Provisions 8 9.76

629.94

TOTAL

1,707.59

II. ASSETS

(1) Non-Current Assets

(a) Property, Plant and Equipment and Intangible Assets
(i) Intangible Assets 9 1.75

(b) Deferred Tax Assets (net) 10 0.40

(c) Long Term Loan & Advances 11 996.00

(d) Other Non-Current Assets 12 12.20

1,010.35

(2) Current Assets

(a) Trade Receivables 13 593.95

(b) Cash and Cash Equivalents 14 97.64

(c) Short Term Loans & Advances 15 5.65

697.24

TOTAL

1,707.59

The accompanying notes are an integral part of the financial statements

As per our report of even date

For G A R V & Associates

Chartered Accountants

Firm Registration No. 301094E

Ashish Rustagi

(ASHISH RUSTAGI)

Partner

Membership No. 062982



For & on behalf of the Board

COSMIC SPRINGS & ENGINEERS LIMITED

COSMIC SPRINGS & ENGINEERS LIMITED COSMIC SPRINGS & ENGINEERS LIMITED

Aditya Vikram Birla

Director

Aditya Vikram Birla

Director

DIN: 06613927

Purvi Birla

Director

Purvi Birla

Director

DIN: 02488423

Place: Kolkata

Date : 22nd May, 2025

COSMIC SPRINGS & ENGINEERS LIMITED
CIN: U30204WB2024PLC271207

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH, 2025

Particulars	Note No.	₹ In Lakhs
		Period Ended 31.03.2025
Income		
(a) Revenue from Operations	16	832.27
Total Income		832.27
EXPENSES		
(a) Purchase of Stock in Trade	17	791.24
(b) Other Expenses	18	11.65
Total Expenses		802.89
Profit/(Loss) before Tax		29.37
Tax Expenses		
-Current Tax		10.00
-Deferred Tax		(0.40)
Profit/(Loss) after Tax		19.77
Earnings per share(Basic) in Rs.		9.69
Earnings per share(Diluted) in Rs.		9.69

SIGNIFICANT ACCOUNTING POLICIES

2

See the accompanying notes are an integral part of the financial statements

As per our report of even date

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

Ashish Rustagi

(ASHISH RUSTAGI)
Partner
Membership No. 062982

Place: Kolkata
Date : 22nd May, 2025



For & on behalf of the Board
COSMIC SPRINGS & ENGINEERS LIMITED

COSMIC SPRINGS & ENGINEERS LIMITED **COSMIC SPRINGS & ENGINEERS LIMITED**

Aditya Vikram Birla
Director
Director
DIN: 06613927

Purvi Birla
Director
Director
DIN: 02488423

COSMIC SPRINGS & ENGINEERS LIMITED

CIN: U30204WB2024PLC271207

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

₹ In Lakhs
For the Year Ended
31st March, 2025

A.Cash Flow from Operating Activities

Net Profit Before Tax	29.37
Operating Cash Profit before Working Capital	
Add/(Deduct)	
Increase/(Decrease) in Trade Payable	616.64
(Increase)/Decrease in Trade Receivable	(593.95)
Increase/(Decrease) in Other Current Liabilities	3.54
Increase/(Decrease) in Other Non Current Assets	(12.20)
(Increase)/Decrease in Short Term Loans & Advances	(5.65)
Cash flow from Operation	37.76
Direct Tax (net of refund)	(0.24)
Net Cash Inflow/(Outflow) from Operating Activities	37.52

B.Cash Flow from Investing Activities

Purchase of Intangible Assets	(1.75)
Advances for Capital Assets given	(996.00)
Net Cash Outflow from Investing Activities	(997.75)

C.Cash Flow from Financing Activities

(Repayment)/Proceeds from Long -Term Borrowing(Net)	5.17
Proceeds from Issue of Shares	1,052.70
Net Cash Flow from Financing Activities	1,057.87

Net Cash Flow during the Year(A+B+C)

Cash and Cash Equivalent (Opening Balance)	-
Cash and Cash Equivalent (Closing Balance)	97.64

Cash and cash Equivalent (its Components)

Cash on hand	1.00
Balances with Bank	96.64
Cash & Cash Equivalent as per Note 14	97.64

Significant Accounting Policies

2

See the accompanying notes are an integral part of the financial statements

As per our report of even date

For G A R V & Associates

Chartered Accountants

Firm Registration No. 301094E

Ashish Rustagi
(ASHISH RUSTAGI)
Partner
Membership No. 062982



Place: Kolkata

Date : 22nd May, 2025

For & on behalf of the Board

COSMIC SPRINGS & ENGINEERS LIMITED
COSMIC SPRINGS & ENGINEERS LIMITED

Aditya Vikram Birla

Director
Aditya Vikram Birla

Director

DIN: 06613927

COSMIC SPRINGS & ENGINEERS LIMITED

Purvi Birla

Purvi Birla

Director

DIN: 02488423

COSMIC SPRINGS & ENGINEERS LIMITED
CIN: U30204WB2024PLC271207

Note 1: Corporate Information

The Company was incorporated on 6th day of June, 2024 vide Registration No. U30204WB2024PLC271207 with the office of Registrar of Companies, West Bengal, Kolkata. The company having corporate and registered office at Kolkata. The Company is engaged in manufacturing of Railway Components , Railway wagons body parts like spring planks, brake beams, air brake pipes & helical springs, coach couplers and othe railway wagon body parts/ components etc from its unit at Jalan Complex, Janaglpur, Dist : Howrah , West Bengal.

The financial statements for the year ended 31st March 2025 were approved by the Board of Directors 22nd May, 2025.

Note 2: Significant Accounting Policies

(i) BASIS FOR ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of The Companies Act, 2013 ("the Act") read with Rule 7 of The Companies (Accounts) Rules, 2014, the provisions of the Act. The accounting policies adopted in the preparation of financial statements have been consistently applied. All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule III to The Companies Act, 2013. Based on the nature of operations and time difference between the provision of services and realization of cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

(ii) USE OF ESTIMATES :

The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

(iii) INVENTORIES

Inventories are stated at the lower of cost and net realisable value. Cost is arrived at by applying weighted average method. Costs comprise direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Net realisable value is the price at which the inventories can be realised in the normal course of business after allowing for the cost of conversion from their existing state to a finished condition.

(iv) CASH FLOW STATEMENT

Cash flows are reported using indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow from regular revenue generating, financing and investing activities of the Company is segregated.

Cash and cash equivalents comprise cash and cash on deposit with banks. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.



(v) CONTINGENCIES AND EVENTS OCCURRING AFTER BALANCE SHEET DATE

Contingent Liabilities are not recognized but are disclosed in the notes to accounts when there is possible obligation or a present obligation that may, but probably will not, require an outflow of resources, when there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote. Contingent Assets are not recognized in the Financial Statements.

(vi) REVENUE RECOGNITION

Revenue from sale of goods is recognized when all the significant risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the contract, the Company retains no effective control of the goods transferred to a degree usually associated with ownership and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods. Sales are recognized net of trade discounts, rebates and Goods and Service Tax.

Revenue from rendering of services is recognised when the performance of agreed contractual task has been completed.

Interest income is recognised on accrual basis on the Bank Deposit balance outstanding as at end of financial year.

(vii) PROPERTY, PLANT & EQUIPMENT

Items of Property, plant and equipment are measured at its cost less any accumulated depreciation and any accumulated impairment losses. The cost comprises its purchase price including import duties and non- refundable purchase taxes after deducting trade discounts and rebates and any cost directly attributable to bringing the assets to its working condition for its intended use.

Subsequent expenditures related to an item of tangible asset are added to its book value only if they increase the future economic benefits from the existing asset beyond its previously assessed standard of performance.

Capital assets (including expenditure incurred during the construction period) under erection / installation are stated in the Balance Sheet as "Capital Work in Progress."

(viii) INTANGIBLE ASSETS

Intangible assets are carried at cost less accumulated amortization and impairment losses, if any. The company has capitalized all costs relating to acquisition and installation of intangible assets.

(ix) DEPRECIATION & AMORTISATION

Depreciation on Property, Plant and Equipment is provided to the extent of depreciable amount on the Straight Line Method . Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act 2013, which is given below:

- (i) Plant & Machinery: 15 years
- (ii) Vehicles: 8 years
- (iii) Office Equipments: 5 years
- (iv) Computer: 3 years
- (v) Furniture & Fixtures: 10 years
- (vi) Building Partitions & Interiors: 30 years

The Intangible assets are amortized using straight line method over their estimated useful lives, which is given below. The estimated useful life is reviewed annually by the management.

- (i) Software: 6 years

Depreciation is not recorded on capital work-in progress until construction and installation is completed and the asset is for intended use.



(xi) FOREIGN CURRENCY TRANSACTIONS

The transactions in foreign currency are recorded at the rate of exchange in force at the time the transactions are effected. Gains / Losses arising out of fluctuations in the exchange rate at the time of settlement, are recognized as Income / Expense in the period in which they arise.

(xii) EMPLOYEE BENEFITS

All employee benefits payable within twelve months of rendering the service are classified as short-term benefits. Such benefits include salaries, wages, bonus, ex-gratia, performance pay etc. in the period in which the employee renders the related service. A liability is recognized for the amount expected to be paid when there is a present obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

(xiii) EARNINGS PER SHARE:

Basic earnings per share is calculated by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the financial year. Earnings considered in ascertaining the company's earnings per share is the net profit for the period after deducting any attributable tax thereto for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted Earnings Per Share: For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

(xiv) ACCOUNTING FOR TAXES ON INCOME

The accounting treatment for the Income Tax in respect of the Company's income is based on the Accounting Standard on Accounting for Taxes on Income" (AS-22). The provision made for Income Tax in Accounts comprises both, the current tax and deferred tax. Provision for Current Tax is made on the assessable Income Tax rate applicable to the relevant assessment year after considering various deductions available under the Income Tax Act, 1961.

Deferred tax is recognized for all timing differences; being the differences between the taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Such deferred tax is quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date. The carrying amount of deferred tax asset/liability is reviewed at each Balance Sheet date and consequential adjustments are carried out. Deferred tax assets are only recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

(xv) PROVISIONS AND CONTINGENCIES

A provision is recognized when the Company has a present obligation as a result of past event. it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.



COSMIC SPRINGS & ENGINEERS LIMITED

CIN: U30204WB2024PLC271207

Notes to the Financial Statements

₹ In Lakhs

Note 3: Share Capital**Authorised Share Capital**

1,00,00,000 Equity Shares of Rs.10/- each

As at
31.03.2025

1,000.00

1,000.00**Issued, Subscribed and Fully Paid up Share Capital**

17,72,000 Equity Shares of Rs.10/- each

177.20

177.20**(i) Reconciliation of number of shares****Particulars**

Opening Balances

Issued during the year

Deletion

Closing BalancesAs at 31.03.2025
No. of Shares ₹ In Lakhs

-

17.72.000 177.20

-

17.72.000 177.20

(ii) The Board of Directors of the Company at its meeting held on December 23, 2024 had proposed to issue up to 140,000 equity shares of Rs.10/- each at an offer price of Rs. 55/- each (including securities premium of Rs. 45/- per equity share) to existing shareholders on right issue basis. Pursuant to above, the Company has issued and allotted 1,40,000 equity shares of Rs.10 each at a premium of Rs.45 per share on December 23,2024.

(iii) The Board of Directors of the Company at its meeting held on February 13, 2025 had proposed to issue up to 16,25,000 equity shares of Rs.10/- each at an offer price of Rs. 60/- each (including securities premium of Rs. 50/- per equity share) to Cosmic CRF Limited on private placement basis. Same was duly approved by the shareholders of the Company in the Extra-Ordinary General Meeting held on February 13, 2025. Pursuant to above, the Company has issued and allotted 16,25,000 equity shares of Rs.10 each at a premium of Rs.50 per share on February 24,2025

(iv) Rights, preferences and restrictions attached to shares

The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. In case of any dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholdings.

(v) Number of shares held by each shareholder holding more than 5% of the Equity Share Capital of the Company

NAME OF SHAREHOLDERS	As at 31.03.2025	
	NO. OF SHARES	% OF HOLDING
M/s Cosmic CRF Ltd (Holding Company)	16,25,000	91.70

(vi) (i) Number of shares held by promoters of the Equity Share Capital

Name of Shareholders	As at 31.03.2025	
	No. of Shares	% of Holdings
M/s Cosmic CRF Ltd (Holding Company)	16,25,000	91.70
Mr. Aditya Vikram Birla	41,000	2.31
Mrs. Purvi Birla	21,000	1.19
	16,87,000	95.20

(This year is the first year of incorporation of the company, hence change in promoter holding not applicable.)

(vii) the company has not issued any shares without payment being received in cash.

Note 4: Reserves and Surplus**(a) Surplus in Statement of Profit & Loss**

Opening Balance

Add: Profit/ (Loss) during the year

Closing Balance₹ In Lakhs
As at
31.03.2025

19.77

19.77**(b) Security Premium**

Opening Balance

Add : Security Premium Received

Closing Balance

875.50

875.50**Total Reserve & Surplus****895.27**

COSMIC SPRINGS & ENGINEERS LIMITED

CIN: U30204WB2024PLC271207

Notes to the Financial Statements

Note 5: Long Term Borrowings	₹ In Lakhs As at 31.03.2025
(i) Unsecured Loan-	
- From Body Corporates	5.17
Total	5.17

Note 6: Trade Payable	₹ In Lakhs As at 31.03.2025
Total outstanding due of Micro & Small Enterprises	-
Total outstanding due other than Micro & Small Enterprises	616.64
	616.64

Note 6.1 Information in terms of Section 22 of Micro, Small and Medium enterprises Development Act, 2006(MSMED) are given below:

Particulars	₹ In Lakhs As at 31.03.2025
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	-
(ii) The amount of interest due and payable for the year (where the principal has been paid but interest under the MSMED Act, 2006 not paid)	-
(iii) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	-
(iv) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-
(v) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006	-

There are no identified Micro and Small Enterprises, to whom the Company owes dues, which are outstanding as on 31st March, 2025 and identified MSME creditors to whom payment delayed beyond 45 days. This information is disclosed as required under the Micro, Small and Medium Enterprises Development Act, 2006

The suppliers who have registered themselves under the Micro, Small and Medium Enterprises Development Act, 2006, have been identified on the basis of information available with the company.

Note 6.2 The table below provides details regarding trade payables ageing schedule as at 31st March 2025:-

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	₹ In Lakhs Total
(i) MSME	-	-	-	-	-
(ii) Others	616.64	-	-	-	616.64
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	616.64	-	-	-	616.64

Note 7: Other Current Liabilities	₹ In Lakhs As at 31.03.2025
Statutory Dues Payable	3.18
Liabilities for Expenses	0.36
	3.54

Note 8: Short-term Provisions:	₹ In Lakhs As at 31.03.2025
Provision for Income Tax (Net of Taxes paid)	9.76
	9.76

Note 10: Deferred Tax Assets (net)	₹ In Lakhs As at 31.03.2025
Deferred Tax Assets (a)	
- On Preliminary Expenses	0.45
Deferred Tax Liabilities (b)	
- On Intangible Assets	0.06
Deferred tax Assets / (Liabilities) (Net) (a-b)	0.40



COSMIC SPRINGS & ENGINEERS LIMITED
Notes to the Financial Statements for the year ended 31.03.2025

Note 9: Property, Plant & Equipments & Intangible Assets

Description of Assets	Gross Block					Depreciation/ Amortisation				Net Block
	As at 01-04-2024	Addition During the Year	Sales/ Adjustment	As at 31-03-2025	As at 01-04-2024	For the year	Sales/ Adjustment	As at 31-03-2025	As at 31-03-2025	
Intangible Assets										
Software	-	1.75	-	1.75	-	-	-	-	1.75	
Total	-	1.75	-	1.75	-	-	-	-	1.75	



COSMIC SPRINGS & ENGINEERS LIMITED
CIN: U30204WB2024PLC271207
Notes to the Financial Statements

Note 11: Long Term Loans and Advances	₹ in Lakhs
	As at 31.03.2025
Advance for Acquisition of New Unit*	996.00
	<u>996.00</u>

* Refer Note no 25

Note 12: Other non-Current Assets	₹ in Lakhs
	As at 31.03.2025
Security Deposits	12.20
	<u>12.20</u>

Note 13: Trade Receivables	₹ in Lakhs
	As at 31.03.2025
Unsecured and Considered Good	593.95
	<u>593.95</u>

Note 13.1 Trade Receivables Ageing Schedule

The table below provides details regarding trade receivables ageing schedule as at 31st March, 2025:-

Particulars	Less than 6 months	6 Months - 1 years	1 - 2 years	2 - 3 years	More tha 3 years	₹ in Lakhs Total
(i) Undisputed Considered Good	593.95	-	-	-	-	593.95
(ii) Undisputed Considered Doubtful	-	-	-	-	-	-
(ii) Disputed Considered Good	-	-	-	-	-	-
(ii) Disputed Considered Doubtful	-	-	-	-	-	-
Total	<u>593.95</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>593.95</u>

Note 14: Cash and Cash Equivalents	₹ in Lakhs
	As at 31.03.2025
Cash and Cash Equivalents:	
(a) Cash In Hand	1.00
(b) Balances with Banks	
(i) In Current Accounts	96.64
	<u>97.64</u>

Note 15: Short Term Loans & Advances	₹ in Lakhs
	As at 31.03.2025
<u>Unsecured - Considered Good</u>	
Advance to Suppliers	5.65
	<u>5.65</u>



COSMIC SPRINGS & ENGINEERS LIMITED

CIN: U30204WB2024PLC271207

Notes to The Financial Statements

	₹ in Lakhs
	<u>Year ended</u>
	<u>31.03.2025</u>
<u>Note 16: Revenue from Operations</u>	
Sale of Trading Goods	832.27
	<u>832.27</u>
	<u>832.27</u>
	₹ in Lakhs
	<u>Year ended</u>
	<u>31.03.2025</u>
<u>Note 17: PURCHASE OF STOCK IN TRADE</u>	
Purchases- Trading Goods	791.24
	<u>791.24</u>
	<u>791.24</u>
	₹ in Lakhs
	<u>Year ended</u>
	<u>31.03.2025</u>
<u>Note 18: Administrative & Other Expenses</u>	
Payments to Auditor	
For Statutory Audit	0.40
.	<u>0.40</u>
Rent	1.00
Preliminary Expenses	9.01
Legal, Consultancy & Professional Fees	0.55
Miscellaneous Expenses	0.69
	<u>11.65</u>
	<u>11.65</u>



COSMIC SPRINGS & ENGINEERS LIMITED

CIN: U30204WB2024PLC271207

Notes to The Financial Statements

19 Disclosure of Related Parties and Related Party Transactions:

Related Party Disclosure as required by Accounting Standard 18 Issued by the Institute of Chartered Accountants of India.

(i) Names of related parties and their relationship

I. Key Management Personnel and their relatives:

1. Mr. Aditya Vikram Birla	Director
2. Mrs. Purvi Birla	Director
3. Mr. Barun Bhattacharjee	Director

II. Enterprise in which KMP or Relative of KMP have significant influence:

1. Prilika Enterprises Pvt Ltd

III. Holding Company:

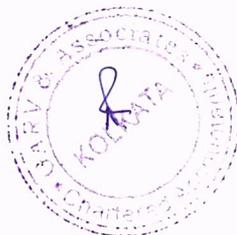
1. M/s Cosmic CRF Ltd

(ii) Transactions with the related parties

Nature of Transactions	₹ in Lakhs		
	FY 2024-25		
	KMP & Relative of KMP	Holding Company	Enterprise in which key Management Personnel have significant influence
Purchase		-	245.27
Capital Advance Given		-	975.00
Issue of Share Capital	33.00	975.00	
Balance Outstanding as on 31st March, 2025			
Trade Payable		-	241.66
Capital Advance		-	975.00

(iii) Disclosure in respect of material transactions with the related parties during the year (included in (ii) above)

	FY 2024-25
Purchases	
Prilika Enterprises Pvt Ltd	245.27
Capital Advance Given	
Prilika Enterprises Pvt Ltd	975.00
Issue of Share Capital	
Cosmic CRF Limited	975.00
Mr. Aditya Vikram Birla	22.00
Mrs. Purvi Birla	11.00
Balance Outstanding as on 31st March, 2025	
Trade Payable	
Prilika Enterprises Pvt Ltd	241.66
Capital Advance	
Prilika Enterprises Pvt Ltd	975.00



COSMIC SPRINGS & ENGINEERS LIMITED

CIN: U30204WB2024PLC271207

Notes to The Financial Statements**20 Basis for calculation of Basic and Diluted Earning per share is as follows:****Particulars****₹ In Lakhs**

(a) Weighted Average No. of Equity Shares outstanding at the end of the year	2,03,981
(b) Net Profit after Tax available for Equity Shareholders (in Lacs)	19.77
(c) Basic and diluted Earning Per Share of Rs. 10/- each (in Rs)	9.69

21 Contingent Liabilities & Capital Commitment:

There is no contingent liabilities at the end of the year under review.

Estimated amount of contracts remaining to be executed on capital Assets (net of advances) 353.51**22 Earning in Foreign Currency**

NIL

Value of Import on CIF basis

NIL

23 Loans and Advances given to Related Parties

The Company, during the year, has not granted any Loans or Advances to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013) and hence reporting in this regard is not applicable.

24 Segment information:

Company is not required to provide Segment Reporting as it is operating in only a single Business or Geographical Segment, as stated below:

a) Primary Segment (Business Segment): The Company is Primarily engaged in the business of manufacturing of Railway Rolling Stock Products, Railway Signaling Products, Infrastructure Products and other related products. The entire operations are governed by the same set of risk and returns. Hence, the same has been considered as representing a single Business Segment.

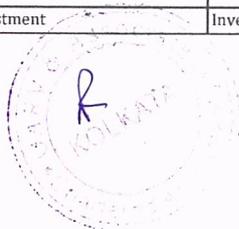
b) Secondary Segment (Geographical Segments) The Company's Major Revenue are from the India for the reporting periods. Hence, the same has been considered as representing a single Geographical Segment.

25 Business Transfer Agreement :

The Company has entered into a Business Transfer Agreement (BTA) dated 18.02.2025 with Prilika Enterprises Pvt Ltd for the acquisition of its Spring Manufacturing Division on a slump sale basis, for a lump sum consideration of Rs. 2000.00 Lakh. The transaction includes various assets and liabilities, including leasehold land. As on the balance sheet date, the registration of the leasehold land and the execution/registration of the slump sale agreement is pending, and therefore, legal title and risk and rewards of ownership have not yet transferred to the Company. Accordingly, the consideration paid Rs. 975.00 has been disclosed under "Long Term Loans Advances" as advance towards acquisition of new unit.

26 Ratio Analysis and its elements

Particulars	Numerator	Denominator	31st March 2025
Current Ratio	Current Assets	Current Liabilities	1.11
Debt- Equity Ratio	Total Debt	Shareholder's Equity	0.48
Debt Service Coverage Ratio	Earnings before interest, depreciation and taxes (Profit Before Tax + Finance cost + Depreciation)	Interest + lease payment+ principal repayments	NA
Return on Equity Ratio	Net profit after taxes	Average Shareholder's Equity	2%
Inventory Turnover Ratio	Revenue from operations	Average Inventory	NA
Trade Receivable Turnover Ratio	Revenue from operations	Average Trade Receivable	1.40
Trade Payable Turnover Ratio	Purchases	Average Trade Payable	1.28
Net Capital Turnover Ratio	Revenue from operations	Average Working Capital	12.37
Net Profit Ratio	Profit for the period/year	Revenue from operations	0.02
Return on Capital Employed	Earning before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	0.03
Return on Investment	Earning From Investment	Investment	NA



COSMIC SPRINGS & ENGINEERS LIMITED

CIN: U30204WB2024PLC271207

Notes to The Financial Statements

27 Other statutory Information

(i) There are no proceedings which have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

(ii) The Company has not been sanctioned working capital limits from banks or financial institutions on the basis of security of current assets. Hence, reporting on the quarterly returns or statements filed by the Company with such banks or financial institutions is not applicable.

(iii) The Company has not been declared as wilful defaulter by any bank or financial Institution (as defined under companies Act, 2013) or consortium thereof or other lender in accordance with the guidelines on wilful defaulters issued by the Reserve bank of India.

(iv) The Company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

(v) The Company does not have any charges or satisfaction which are yet to be registered with Registrar of Companies beyond the statutory period.

(vi) The company does not have any subsidiaries and hence disclosure related to non compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.

(vii) The Company does not have any transaction which not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961). Further, there are no transactions which are previously unrecorded income and related assets that were recorded in the books of accounts during the year.

(viii) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year, and hence disclosure relating to profit or loss on transactions involving Crypto/Virtual Currency and amount of currency held as at the reporting date and deposits or advances from any person for the purpose of trading or investing in Crypto/virtual currency is not applicable.

(ix) There is no scheme of arrangement approved by competent authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year, hence relevant disclosures are not applicable.

(x) The company has not advanced or given loan or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries and hence disclosure in this regard is not applicable.

(xi) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, and hence disclosure in this regard is not applicable.

(xii) The provisions of Corporate Social Responsibility under section 135 of Companies Act, 2013 is not applicable to the company.

28 Balance Confirmations

Balances of the Trade Receivables, Trade Payable, Loans and Advances and other current liabilities are subject to confirmation and reconciliation.



COSMIC SPRINGS & ENGINEERS LIMITED

CIN: U30204WB2024PLC271207

Notes to The Financial Statements

29 Events after the Balance Sheet date

There were no significant events that occurred after the Balance Sheet date that required any adjustments to the financials.

30 The company was incorporated during the financial year ended 31st March 2025. Accordingly, no comparative figures for the previous year have been presented in these financial statements, as this is the first year of operations.

See accompanying notes forming part of the financial statements
In terms of our attached report of even date

In terms of our attached report of even date

For G A R V & Associates

For & on behalf of the Board

Chartered Accountants
Firm Registration No. 301094E

COSMIC SPRINGS & ENGINEERS LIMITED

COSMIC SPRINGS & ENGINEERS LIMITED

COSMIC SPRINGS & ENGINEERS LIMITED

Ashish Rustagi

(ASHISH RUSTAGI)
Partner
Membership No. 062982



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Aditya Vikram Birla
Director
DIN: 06613927

Director

Purvi Birla

Purvi Birla
Director
DIN: 02488423

Director