



COSMIC CRF LIMITED

CIN NO. L27100WB2021PLC250447

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

Ref: CCL/BSE/2025-2026/03

Date: May 23, 2025

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

Scrip Code: 543928

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting held on May 23, 2025

Ref: Submission of Audited Financial Results for the Half year and Financial Year ended March 31, 2025 as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Further to our letter dated May 19, 2025 and with reference to above, we hereby submit/inform that:

1. The Board of Directors ("the Board") at its meeting held on Friday, 23rd May, 2025 has approved and taken on record the Audited Standalone and Consolidated Financial Results of the Company for the Half Year and Financial Year ended March 31, 2025 along with Audit Report received from M/s. GARV & Associates, Statutory Auditors of the Company. The Standalone Financial Results of the Company for the Half Year and Financial Year ended March 31, 2025 is annexed herewith in **Annexure 1A**.

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. Additionally, during the Half Year & Financial Year ended March 31, 2025, the Company has acquired around 92% of equity shares of Cosmic Springs & Engineers Limited (CIN: U30204WB2024PLC271207) through private placement, thereby making Cosmic Springs & Engineers Limited its subsidiary. Therefore, the Consolidated Financial Results of the Company for the Half Year and Financial Year ended March 31, 2025 is annexed herewith in **Annexure 1B**.

We would like to state that, G A R V & Associates, Chartered Accountant, (Firm Reg No: 301094E) Statutory Auditors of the Company have issued the Auditors' Report with an unmodified opinion on the Audited Financial Results of the Company for the Half Year and Financial Year ended March 31,2025.

Further, pursuant to Regulation 33 of the Listing Regulations, Audited Standalone and Consolidated Financial Results and Auditor's Report for the Half Year ended and Financial Year

Registered Office: Cosmic Tower, 19 Monohar Pukur Road, 2nd Floor, Kolkata, West Bengal, PIN :700029

Works: Village: Ajabnagar, P.O. : Molla Simla, P.S. : Singur, District : Hooghly, West Bengal, PIN : 712223





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ended March 31, 2025 are also available on the Company's website i.e. <https://cosmiccrf.com/> and on the website of the Stock Exchanges, <https://www.bseindia.com/index.html>.

2. Pursuant to Regulation 32 of the SEBI Listing Regulations and SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019, the Board noted that there is no deviation(s) or variation(s) in respect of the utilization of the proceeds of the Initial Public Offering (IPO) and Preferential Issue of Equity shares of the Company during the period from October 01, 2024 to March 31, 2025.

Statement of Utilization of proceeds from Initial Public Offering (Equity Shares) is annexed herewith in **Annexure - 2A**.

Statement of Utilization of proceeds from Preferential Issue of Equity shares is annexed herewith in **Annexure - 2B**.

3. Re-Appointment of **Mr. Aditya Vikram Birla (DIN: 06613927) as Managing Director** of the Company for a term of five years with effect from 1st December, 2025 to 30th September, 2030 (both days inclusive) subject to approval of shareholders of the Company in the ensuing 4th Annual General Meeting.

The disclosures as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, in connection with the appointment, are provided in **Annexure 3**.

4. Re-Appointment of **Mrs. Purvi Birla (DIN: 02488423) as Whole Time Director** of the Company for the term of five years with effect from 23rd December, 2025 to 22nd December, 2030 (both days inclusive) subject to approval of shareholders of the Company in the ensuing 4th Annual General Meeting.

The disclosures as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, in connection with the appointment, are provided in **Annexure 4**.

5. Appointment of **M/s. M Shahnawaz & Associates, (Firm Regn. No: S2015WB331500)** Practicing Company Secretaries as a **Secretarial Auditor** of the Company for the term of five consecutive years from Financial Year 2025-2026 to 2030-2031 subject to approval of shareholders in the ensuing 4th Annual General Meeting in compliance with provisions of Regulation 30, Schedule III, Part A, Para A (7) and other applicable provisions of the Listing Regulations.

The disclosures as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, in connection with the appointment, are provided in **Annexure 5**.

6. Re-appointment of **M/s. B. Nath & Co., Chartered Accountants (Firm Regn No: 307057E)** as Internal Auditor of the Company for Financial Year 2025-2026 in compliance with provisions of Regulation 30, Schedule III, Part A, Para A (7) and other applicable provisions of the Listing Regulations.





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The disclosures as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, in connection with the appointment, are provided in **Annexure 6**.

7. Re-appointment of **M/s. Mandal Biswas Das Lodh & Co. (Firm Regn No: 000484)** Practicing Cost Accountants as a Cost Auditor of the Company for Financial Year 2025-26 in compliance with provisions of Regulation 30, Schedule III, Part A, Para A (7) and other applicable provisions of the Listing Regulations.

The disclosures as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, in connection with the appointment, are provided in **Annexure 7**.

The meeting commenced at 02:00 P.M and concluded at 5:30 P.M.

We request you to kindly take the above on records.

Yours faithfully

For COSMIC CRF LIMITED



Trupti Upadhyay
Company Secretary & Compliance Officer

Encl. as above

Independent Auditor's Report on half year and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Cosmic CRF Limited

Opinion

We have audited the accompanying Statement of half year and year to date Financial Results of **Cosmic CRF Limited** ("the Company") for the year ended March 31, 2025 ("the Statement"), 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 Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

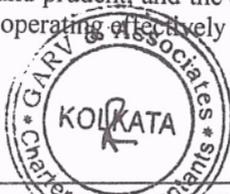
- is presented in accordance with the requirements of the listing Regulations in this regard; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year ended March 31, 2025 and for the year ended March 31, 2025.

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 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for Audit of the Financial Results for the year ended March 31, 2025, 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

This Statement, which includes the Financial Results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited financial statements for the year ended March 31, 2025, and interim financial information for the half year ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published half year of the current financial year. This responsibility includes the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness



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of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results for the year ended March 31, 2025 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 results.

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 results, 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 system 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 the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing regulations
- 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 results 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 results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results 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 results.

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.

Other Matter

The Statement includes the results for the half year ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published unaudited half year figures of the current financial year which were subjected to a limited review by us.

For G A R V & Associates

Chartered Accountants

Firm Registration No. 301094E

Ashish Rustagi

(Ashish Rustagi)

Partner

Membership No.: 062982



UDIN: 25062982 BM GH AK S208

Place: Kolkata

Date: 23rd day of May, 2025

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 AUDITED STATEMENT OF PROFIT AND LOSS FOR THE HALF YEAR AND FINANCIAL YEAR ENDED 31ST MARCH, 2025

₹ in Lakhs (except EPS)

SL. NO	PARTICULARS	Half Year Ended			Year Ended	
		31.03.2025 (Audited)	30.09.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	Income from Operations					
a)	Revenue from Operations	14,299.61	15,864.09	13,000.96	30,163.70	25,347.69
b)	Other Income	16.00	0.66	13.19	16.66	16.23
	Total Income	14,315.61	15,864.75	13,014.15	30,180.36	25,363.92
2	Expenses					
a)	Cost of Raw Materials and Components Consumed	12,372.92	13,210.34	12,315.33	25,583.26	23,102.79
b)	Change in Inventory of Finished Goods and Work In Progress	(412.64)	(166.51)	(1,110.37)	(579.15)	(1,389.79)
c)	Employee Benefit Expenses	218.25	210.09	201.85	428.34	416.64
d)	Manufacturing & Operating Costs	218.66	240.54	242.16	459.20	490.34
e)	Finance Costs	379.46	239.99	121.44	619.45	333.51
f)	Depreciation	224.97	183.47	168.70	408.44	357.07
g)	Other Expenses	419.48	330.12	277.94	749.60	482.96
	Total Expenses	13,421.10	14,248.04	12,217.05	27,669.14	23,793.52
3	Profit Before Tax(1-2)	894.51	1,616.71	797.10	2,511.22	1,570.40
4	Income Tax Expense					
a)	Current Tax	202.01	358.09	241.00	560.10	376.00
b)	Deferred Tax	57.71	23.16	(41.15)	80.87	(82.31)
c)	Income Tax for Earlier Years	-	-	1.22	-	1.22
	Total Income Tax Expenses	259.72	381.25	201.07	640.97	294.91
5	Profit/(Loss) for the Period(5-6)	634.79	1,235.46	596.03	1,870.25	1,275.49
6	Earning per Equity Share (Basic) in Rupees	7.58	15.07	8.07	22.65	19.35
7	Earning per Equity Share (Diluted) in Rupees	7.53	15.07	8.07	22.60	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 23rd May 2025. 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, incremental depreciation of Rs. 199.31 Lakhs has been adjusted against Revaluation Reserve and transferred 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 (NSEPPL) resulting it being a subsidiary of the Company and payment of Rs.1,438.69 lakhs was made as a capital advance.

8. The company has acquired 91.70% Shares in M/s Cosmic Springs & Engineers Ltd which became the second subsidiary of the company with effect from 24th February, 2025

9. The expansion plan undertaken by the company with prospectus of IPO has been successfully completed and commenced production during th year.



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

Aditya Vikram
Managing Director
DIN:06613927

Place:Kolkata

Date:23rd May 2025

COSMIC CRF LIMITED

CIN:L27100WB2021PLC250447

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STANDALONE AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2025

(₹ in Lakhs)

Particulars	As at	As at	
	31.03.2025	31.03.2024	
	(Audited)	(Audited)	
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1,408.76	1,309.80	
(b) Reserves and Surplus	37,438.91	19,694.79	
(c) Money received against Share Warrants	1,271.03	-	
	40,118.70	21,004.59	
(2) Non-Current liabilities			
(a) Long Term Borrowings	599.40	1,022.06	
(b) Deferred Tax Liabilities (Net)	26.35	-	
(c) Other Long term liabilities			
(d) Long-term provisions			
	625.75	1,022.06	
(3) Current liabilities			
(a) Short-term Borrowings	6,723.65	422.33	
(b) Trade Payables			
-Outstanding Dues of Micro Enterprises and Small Enterprises	15.18	35.06	
-Outstanding Dues of Creditors Other Than Micro Enterprises and Small Enterprises	2,925.27	2,687.38	
(c) Other Current Liabilities	108.36	63.01	
(d) Short-term Provisions	143.95	169.06	
	9,916.41	3,376.84	
	TOTAL	50,660.86	25,403.49
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	10,480.44	8,278.61	
(ii) Intangible Assets	0.66	0.85	
(iii) Capital Work In Progress	-	2,219.39	
(b) Non-current investments	2,038.61	-	
(c) Deferred tax assets(net)	-	54.50	
(d) Long Term Loan & Advances	1,438.69	423.43	
(e) Other non-current assets	317.59	199.45	
	14,275.99	11,176.23	
(2) Current assets			
(a) Current Investments	-	-	
(b) Inventories	6,549.12	3,663.89	
(c) Trade Receivables	7,756.97	3,373.00	
(d) Cash and Cash Equivalents	17,518.19	6,456.47	
(e) Short Term Loans & Advances	4,098.15	714.75	
(f) Other Current Assets	462.44	19.15	
	36,384.87	14,227.26	
	TOTAL	50,660.86	25,403.49

The accompanying notes are an integral part of the financial statements



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

Aditya Vikram Birla
Managing Director
DIN:06613927

Place : Kolkata
Date :23rd May 2025

Managing Director

COSMIC CRF LIMITED

CIN:L27100WB2021PLC250447

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

(₹ in Lakhs)

Particulars	YEAR ENDED	YEAR ENDED
	31-Mar-25 (Audited)	31-Mar-24 (Audited)
A.Cash Flow from Operating Activities		
Net Profit before Tax	2,511.22	1,570.38
Add/(Deduct)		
Depreciation and amortisation expense	408.44	357.09
Finance Cost	619.45	333.51
Operating Cash Profit before Working Capital	3,539.11	2,260.98
Add/Deduct		
Increase/(Decrease) in Trade Payable	218.02	828.25
(Increase)/Decrease in Trade & Other receivable	(4,383.98)	(2,789.62)
(Increase)/Decrease in Inventories	(2,885.23)	(1,711.62)
Increase/(Decrease) in Other Current Liabilities	45.35	(47.44)
Increase/(Decrease) in Other Non Current Assets	(118.14)	(190.65)
Increase/(Decrease) in Other Current Assets	(115.53)	(17.69)
(Increase)/Decrease in Advances	(3,711.17)	(563.00)
Cash flow from Operation	(7,411.57)	(2,230.79)
Direct Tax (net of refund)	(585.24)	(270.21)
Net Cash Inflow/(Outflow) from Operating Activities	(7,996.81)	(2,501.00)
B.Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment	(2,610.09)	(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	(2,038.61)	-
Net Cash Outflow from Investing Activities	(3,444.56)	(2,657.90)
C.Cash Flow from Financing Activities		
(Repayment)/Proceeds from Long -Term Borrowing(Net)	(422.65)	(1,643.62)
Proceeds from Issue of Shares	15,972.84	13,625.76
Proceed from Issue of Shares Warrants	1,271.03	-
Proceeds from Short -Term Borrowing (Net)	6,301.32	(63.34)
Financial Cost	(619.45)	(333.51)
Net Cash Flow from Financing Activities	22,503.09	11,585.29
Net Cash Flow during the Year(A+B+C)	11,061.72	6,426.39
Cash and Cash Equivalent (Opening Balance)	6,456.47	30.08
Cash and Cash Equivalent (Closing Balance)	17,518.19	6,456.47
Cash and its Components		
Cash In Hand	0.81	0.96
Bank Balances	7,493.38	6,434.01
Fixed Deposits	10,024.00	21.50
Cash & Bank Balances	17,518.19	6,456.47

The accompanying notes are an integral part of the financial statements

For and on behalf of the Board of Directors

Cosmic CRF Limited

Cosmic CRF Limited



Aditya Manoj Birla

Managing Director

DIN:06613927

Place:Kolkata

Date :23rd May 2025



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS AND REVIEW OF HALF YEARLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
COSMIC CRF LIMITED

Opinion and Conclusion

1. We have audited the Consolidated annual Financial Results of Cosmic CRF Limited (hereinafter referred to as the 'Company') and its subsidiaries (the Parent, its subsidiaries together referred to as "the Group") for the year ended March 31, 2025 and the Consolidated Statement of Assets and Liabilities and the Consolidated Statement of Cash Flows as at and for the year ended on that date (the "Consolidated Financial Results" comprising of Consolidated Statement of Profit and Loss for the Half Year/ year ended on 31st March 2025, Consolidated Balance Sheet as at 31st March 2025 and Consolidated Statement of Cash Flows for the year ended on 31st March 2025), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, and based on the audited financial statements of its subsidiaries referred below, the statement:
 - (i) includes the annual financial results of the following entities:
 - a) M/s N. S. Engineering Projects Private Limited
 - b) M/s Cosmic Springs & Engineers Limited
 - (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
 - (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in Accounting Standards and other accounting principles generally accepted in India, of the consolidated net profit and other financial information of the Group for the Half year and year ended March 31, 2025.
3. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion.



Network : GARV & Affiliates

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

Management's Responsibilities for the Consolidated Financial Results

4. This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2025 has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the half Year and year ended March 31, 2025 that give a true and fair view of the consolidated net profit of the Group in accordance with the recognition and measurement principles laid down in the Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 the 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 respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

5. In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

7. Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2025 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 this Consolidated Financial Results.
8. 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 Annual Consolidated Financial Results, 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, but not for the purpose of expressing an opinion on the effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
 - Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
 - Conclude on the appropriateness of the Board of Directors' 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 ability of the Group 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 Consolidated Financial Results 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 Group to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the annual Consolidated Financial Results, including the disclosures, and whether the annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
 - Obtain sufficient appropriate audit evidence regarding the Annual Consolidated Financial Results of the entities within the Group to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of entities included in the Annual Consolidated Financial Results of which we are the independent auditors. For the entities included in the Annual Consolidated Financial Results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results 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 annual Consolidated Financial Results.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors 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.

Other Matters

The Statement includes the results for the half year ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the half year of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.

Our report on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

We did not audit the financial statements/ financial information of 1 (one) subsidiary included in the consolidated financial results, whose financial results reflect total assets of Rs. 10521.94 Lakh as at March 31, 2025 and total revenues of Rs. 10,191.88 Lakh for the half year ended March 31, 2025 respectively, and net cash out flow of Rs. 138.87 Lakh for the year ended March 31, 2025, as considered in the Statement. These annual financial statements have been audited by other auditors whose reports have been furnished to us by the Management and half year results are not reviewed, our opinion 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 under Auditor's Responsibilities section above 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 on such unaudited financial information. In our opinion and according to the information and explanations given to us by the Board of Directors.

Our report on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of other auditors and the financial information certified by the Management.

Place: Kolkata
Date: 23rd May 2025

For G A R V & Associates
Chartered Accountants
Firm Registration No. 0301094E

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



UDIN: 25062982 BMGHAL8531.

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

CONSOLIDATED AUDITED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

₹ in Lakhs (except EPS)

SL. NO	PARTICULARS	Half Year Ended		Year Ended
		31.03.2025 (Audited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1	Income from Operations			
a)	Revenue from Operations	23,224.93	16,938.30	40163.23
b)	Other Income	32.41	1.35	33.76
	Total Income	23,257.34	16,939.65	40,196.99
2	Expenses			
a)	Cost of Raw Materials and Components Consumed	20,734.12	14,229.08	34963.2
b)	Change in Inventory of Finished Goods and Work In Progress	(834.91)	(300.21)	(1,135.12)
c)	Employee Benefit Expenses	294.34	219.83	514.17
d)	Manufacturing & Operating Costs	290.15	261.76	551.91
e)	Finance Costs	379.46	239.99	619.45
f)	Depreciation	375.15	293.94	669.09
g)	Other Expenses	513.02	350.41	863.43
	Total Expenses	21,751.33	15,294.80	37,046.13
3	Profit Before Exceptional & Extraordinary Items and Tax	1,506.01	1,644.85	3,150.86
4	Exceptional Items	-	591.58	591.58
	Profit Before Tax	1,506.01	2,236.43	3,742.44
5	Income Tax Expense			
a)	Current Tax	207.58	362.92	570.50
b)	Deferred Tax	66.21	23.16	89.37
c)	Income Tax for Earlier Years	-	-	-
	Total Income Tax Expenses	273.79	386.08	659.87
5	Profit/(Loss) for the Period(5-6)	1,232.22	1,850.35	3,082.57
	Profit/(Loss) Attributed to Parent Company	1,081.58	1,829.69	2,911.27
	Profit/(Loss) Attributed to Parent Minority	150.64	20.66	171.30
7	Earning per Equity Share (Basic) in Rupees	15.03	22.57	37.60
8	Earning per Equity Share (Diluted) in Rupees	14.95	22.57	37.52

Notes on Standalone Financials Results:

- The above results which are published in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 23rd May 2025. 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.
- 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.
- The group operates in one segment hence no separate segment reporting is required.
- 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.
- The legal issue of arbitration matter involving the Contingent Liability of Rs.1,034.33 Laks 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.
- 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 incremental depreciation of Rs. 199.31 Lakhs has been adjusted against Revaluation Reserve and transfer to Retained Earning.
- 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. 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 a capital advance.
- In regards to profit from Operataion and Exceptional Items from the subsidiary company. 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 /settlement of liabilities or assets of the company on implementation of the Approved Resolution Plan.
- During the year the company has acquired 91.70 % of Shares in M/s Cosmic Springs & Engineers Ltd (CSEL) and CSEL became a subsidiary company of Cosmic CRF Ltd with effect from 24th February 2025.
- The consolidated financial results include the financial results of its both subsidiary M/s N. S. Engineering Projects Pvt Ltd and M/s Cosmic Springs & Engineers Ltd which became subsidiary of the company during the financial year 2024-25, therefore previous year's comparative figures are not applicable.



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

Aditya Vikram Birla
Managing Director
Mandatory Director
PIN: 06613927

Place:Kolkata
Date :23rd May 2025

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

CONSOLIDATED AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2025

₹ in Lakhs

Particulars	As at 31-.03.2025 (Audited)
I. EQUITY AND LIABILITIES	
(1) Shareholders' Funds	
(a) Share Capital	1,408.76
(b) Reserves and Surplus	38,217.58
(c) Money Received against Share Warrants	1,271.03
(d) Minority Interest	732.84
	41,630.21
(2) Non-Current liabilities	
(a) Long Term Borrowings	604.58
(b) Deferred Tax Liabilities (Net)	26.27
(c) Other Long term liabilities	-
(d) Long-term provisions	-
	630.85
(3) Current liabilities	
(a) Short-term Borrowings	6,723.65
(b) Trade Payables	
-Outstanding Dues of Micro Enterprises and Small Enterprises	15.18
-Outstanding Dues of Creditors Other Than Micro Enterprises and Small Enterprises	5,961.38
(c) Other Current Liabilities	243.22
(d) Short-term Provisions	154.11
	13,097.54
TOTAL	55,358.60
II. ASSETS	
(1) Non-current assets	
(a) Property, Plant and Equipment and Intangible Assets	
(i) Property, Plant and Equipment	12,968.70
(ii) Intangible Assets	2.41
(iii) Capital Work In Progress	2,015.42
(b) Non-current investments	-
(c)Deferred tax assets(net)	-
(d) Long Term Loan & Advances	1,046.04
(e) Other non-current assets	329.79
	16,362.36
(2) Current assets	
(a) Inventories	7,599.12
(b) Trade Receivables	10,371.83
(c) Cash and Cash Equivalents	17,623.44
(d) Short Term Loans & Advances	2,599.69
(e) Other Current Assets	802.16
	38,996.24
TOTAL	55,358.60

The accompanying notes are an integral part of the financial statements



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 :23rd May 2025

COSMIC CRF LIMITED

CIN:L27100WB2021PLC250447

Registered Office:19,Monohar Pukur Road,2nd Floor,Kolkata-700029

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CONSOLIDATED AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

₹ in Lakhs

Particulars	Year Ended
	31-Mar 2025
	(Audited)
A.Cash Flow from Operating Activities	
Net Profit Before Tax	3,733.56
Add/(Deduct)	
Depreciation and Amortisation Expenses	669.09
Finance Cost	619.45
Share of Minority Interest in Profit of Subsidiary	-
Pre-acquisition profit of Subsidiary	-
Changes in Capital Reserves	6,842.78
Changes in Securities Premium	(3,395.89)
Operating Cash Profit before Working Capital	8,468.99
Add/Deduct	
Increase/(Decrease) in Trade Payable	3,400.61
(Increase)/Decrease in Trade & Other Receivable	(4,750.57)
(Increase)/Decrease in Inventories	(3,929.05)
(Increase)/Decrease in Short Term Borrowings	(7,331.26)
Increase/(Decrease) in Other Current Liabilities	2,933.61
Increase/(Decrease) in Other Non Current Assets	(130.34)
Increase/(Decrease) in Other Current Assets	(115.53)
(Increase)/Decrease in Advances	(5,220.93)
Cash flow from Operation	(6,674.47)
Direct Tax (net of refund)	(585.46)
Net Cash Inflow/(Outflow) from Operating Activities	(7,259.93)
B.Cash Flow from Investing Activities	
Purchase of Property, Plant & Equipment	(4,682.85)
Purchase of Intangible Assets	(1.75)
Long Term Loans and advances given	(2,011.25)
Capital Work in Progress Capitalised net of acquired	2,219.39
Investment made in Subsidiaries	(2,038.61)
Net Cash Outflow from Investing Activities	(6,515.07)
C.Cash Flow from Financing Activities	
(Repayment)/Proceeds from Long -Term Borrowing(Net)	(417.48)
Increase/ (Decrease) in Share Capital	16,784.20
Share warrants issued	1,271.03
Increase /(Decrease) in Long Term Loans	1,428.69
Decrease/(Increase) in Long Term Advances	47.20
Proceeds from Short -Term Borrowing (Net)	6,301.32
Financial Cost	(619.46)
Net Cash Flow from Financing Activities	24,795.50
Net Cash Flow during the Year(A+B+C)	11,020.50
Cash and Cash Equivalent (Opening Balance)	6,602.94
Cash and Cash Equivalent (Closing Balance)	17,623.44
Cash and its Components	
Cash In Hand	3.05
Bank Balances	7,596.39
Fixed Deposits	10,024.00
Cash & Bank Balances	17,623.44



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 :23rd May 2025

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

h
Aditya Vikram Birla
Managing Director
DIN-06613927

DISCLOSURE OF INFORMATION PURSUANT TO REGULATION 30 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, READ WITH SEBI CIRCULAR NO. SEBI/HO/CFD/POD2/CIR/P/0155 DATED NOVEMBER 11, 2024 IS AS UNDER:

Sl. No	Particulars	Disclosure
1.	Reason for change viz., appointment, resignation, re-appointment removal, death or otherwise	Re-appointment The Board of Directors of the Company at its Meeting held today, i.e. 23 rd May, 2025, on basis the recommendation of the Nomination and Remuneration Committee, inter alia considered and approved the appointment of Mr. Aditya Vikram Birla (DIN:06613927) as Managing Director of the Company for the term of five years with effect from 1st December, 2025 to 30th September, 2030 (both days inclusive) subject to approval of shareholders of the Company in the ensuing 4th Annual General Meeting.
2.	Date of appointment/re-appointment/cessation (as applicable) & terms of appointment/re-appointment	As mentioned in para 1 above.
3.	Brief profile	Mr. Aditya Vikram Birla, aged 36 years, is the Promoter and Managing Director of our Company. He holds a bachelor's degree in business administration from Jadavpur University, Kolkata and a post-graduate diploma in business management from Cardiff University, United Kingdom. He has an experience of more than a decade in manufacturing of cold rolled components, spares and components for railways and wagon industry and in the areas of business development, management, finance and administration. He has been associated with our Company since 2022 and oversees the manufacturing division of our Company and also supervises the entire operations of our Company.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Husband of Mrs. Purvi Birla Son-in-law of Mr. Pawan Kumar Tibrewalla



Annexure 4**DISCLOSURE OF INFORMATION PURSUANT TO REGULATION 30 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, READ WITH SEBI CIRCULAR NO. SEBI/HO/CFD/POD2/CIR/P/0155 DATED NOVEMBER 11, 2024 IS AS UNDER:**

Sl. No	Particulars	Disclosure
1.	Reason for change viz., appointment, resignation, re-appointment removal, death or otherwise	Re-appointment The Board of Directors of the Company at its Meeting held today, i.e. 23 rd May, 2025, on basis the recommendation of the Nomination and Remuneration Committee, inter alia considered and approved the appointment of Mrs. Purvi Birla (DIN: 02488423) as Whole Time Director of the Company for the term of five years with effect from 23 rd December, 2025 to 22 nd December, 2030 (both days inclusive) subject to approval of shareholders of the Company in the ensuing 4 th Annual General Meeting.
2.	Date of appointment/re-appointment/cessation (as applicable) & terms of appointment/re-appointment	As mentioned in para 1 above.
3.	Brief profile	Mrs. Purvi Birla, aged 37 years, is the Whole-time Director of our Company. She holds a bachelor's degree in business administration from Jadavpur University, Kolkata. She has an experience of more than five years in the area of business development and administration. She oversees the business development of the Company.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Wife of Mr. Aditya Vikram Birla Daughter of Mr. Pawan Kumar Tibrewalla



Annexure 5**DISCLOSURE OF INFORMATION PURSUANT TO REGULATION 30 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, READ WITH SEBI CIRCULAR NO. SEBI/HO/CFD/POD2/CIR/P/0155 DATED NOVEMBER 11, 2024 IS AS UNDER:**

Sl. No	Particulars	Disclosure
1.	Reason for change viz., appointment, resignation, re-appointment removal, death or otherwise	Re-appointment Appointment as Secretarial Auditor pursuant to Section 204 of the Companies Act, 2013.
2.	Date of appointment/re-appointment/cessation (as applicable) & terms of appointment/re-appointment	Date of 4th AGM M/s. M Shahnawaz & Associates, Practicing Company Secretaries (Firm Reg. No: S2015WB331500) have been appointed as the Secretarial Auditor of the Company for the term of five consecutive years from Financial Year 2025-2026 to 2030-2031 subject to approval of shareholders in the ensuing 4 th Annual General Meeting.
3.	Brief profile	M/s. M Shahnawaz & Associates , is a firm of Practicing Company Secretaries ("the Firm") established in 2015, registered with the Institute of Company Secretaries of India (ICSI) and providing consultancy services in the field of Corporate Law Compliances mainly SEBI Regulations, FEMA, Compliances Act, and NBFC for more than 9 Years. The Firm is led by CS Md Shahnawaz having more than 16 years of experience in Corporate law Compliances.
4.	Disclosure of relationships between directors (in case of appointment of a director)	NA



Annexure 6

DISCLOSURE OF INFORMATION PURSUANT TO REGULATION 30 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, READ WITH SEBI/HO/CFD/POD2/CIR/P/0155 DATED NOVEMBER 11, 2024 IS AS UNDER:

Sl. No	Particulars	Disclosure
1.	Reason for change viz., appointment, resignation, re-appointment removal, death or otherwise	Re-appointment Appointment as Internal Auditor pursuant to Section 138 of the Companies Act, 2013.
2.	Date of appointment/re-appointment/cessation (as applicable) & terms of appointment/re-appointment	23.05.2025 M/s. B. Nath & Co., Chartered Accountants (Firm Regn No-307057E) have been re-appointed as the Internal Auditor of the Company to conduct the Internal Audit of the Company for Financial Year 2025-2026.
3.	Brief profile	M/s. B. Nath & Co., is a firm of Practicing Chartered Accountants ("the Firm") established in 1972, registered with the Institute of Chartered Accountants of India (ICAI) and engaged in auditing & assurance including information system audit, tax consultancy and management advisory services across the finance domain. The Firm is led by CA Gaurav More who has more than 12 years of experience in Statutory Audit and Tax Audit of Companies, Banks, Financial Institutions, NBFCs, SOP preparations, SAP Audit and Due diligence and also has experience in Internal Audit/ Management Audit. He also handles Management Consultancy Assignments and audit of Public Sector Undertakings.
4.	Disclosure of relationships between directors (in case of appointment of a director)	NA



Annexure 7

DISCLOSURE OF INFORMATION PURSUANT TO REGULATION 30 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, READ WITH SEBI/HO/CFD/POD2/CIR/P/0155 DATED NOVEMBER 11, 2024 IS AS UNDER:

Sl. No	Particulars	Disclosure
1.	Reason for change viz., appointment, resignation, re-appointment removal, death or otherwise	Re-appointment Appointment as Cost Auditor pursuant to Section 148 of the Companies Act, 2013.
2.	Date of appointment/re-appointment/cessation (as applicable) & terms of appointment/re-appointment	23.05.2025 M/s. Mandal Biswas Das Lodh & Co. (Firm Registration No :000484) Cost Accountants, have been re-appointed as the Cost Auditor of the Company to conduct the Cost Audit of the Company for Financial Year 2025-2026 and for issuance of Cost Audit Report and other allied certificates for Financial Year 2025-2026.
3.	Brief profile	M/s. Mandal Biswas Das Lodh & Co. (Firm Registration No :000484) is a firm of Practicing Cost Accountants (“the Firm”) registered with the Institute of Cost Accountant of India (ICAI) is determined to provide one stop solution to the corporate world in the sphere of Cost Audit, Cost Consultancy, Cost Records, Cost Certification Business Advisory, GST, Internal Audit, Stock Audit, Requirement of MCA, ROC Certifications, Laws with integrity, expertise and professionalism. The core team consist of 3 partners and Qualified Cost Accountants. M/s. Mandal Biswas Das Lodh & Co is a Partnership Firm (established in the year 2013) has been re-appointed as the Cost Auditor of the Company for the Financial Year 2024-2025. The Firm provides the professional services in field of Cost Accounting Development of Records, Cost Audit, Internal Audit, Cost Accounting System, Maintenance of Cost Accounting Records, Development of Purchase System / Procedure. Partners have amassed knowledge in the facet of Cost Audit, Cost Compliance Report, Cost Records, Inventory Audit, Internal Audit, Cost Certification, CAS – 4 for Cost of Production of Captive Consumption etc.
4.	Disclosure of relationships between directors (in case of appointment of a director)	NA

