COSMIC CRF LIMITED

CIN NO. L27100WB2021PLC250447

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

Ref: CCL/BSE/2026-27/080 **Date: 04/11/2026**

To,
Listing Department,
BSE Limited
P.J. Towers,
Dalal Street,
Mumbai-400001
Scrip Code: 543928

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on 4th November, 2026 - pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: Submission of Unaudited Standalone and Consolidated Financial Results for the Half Year (H1) ended September 30, 2026 as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We refer to our letter **Ref. No: CCL/BSE/2026-2027/077 dated 30/10/2026** intimating about the meeting of the Board of Directors ("Board") of Cosmic CRF Limited ("Company') scheduled to be held on 4th November, 2026, *inter-alia* to approve and take on record the Unaudited Financial Results (Standalone and Consolidated) for the Half Year (H1) ended 30 September 2026.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we would like to inform you that the Board of the Company at its' meeting held today *i.e.* on 4th November 2026, *inter-alia,* has considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the Half Year (H1) ended 30 September 2026.

1. We are enclosing herewith the following, pursuant to Regulation 30 and Regulation 33 read with the applicable provisions of Schedule III and Part A of Schedule IV of the SEBI Listing Regulations and SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026:

i) Unaudited Financial Results (Standalone and Consolidated) for the Half Year (H1) ended 30 September 2026; and

ii)The Limited Review Report of the Statutory Auditors of the Company, M/s GARV & Associates, Chartered Accountants on the Unaudited Financial Results (Standalone and Consolidated) for the Half Year (H1) ended 30 September 2026

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 Preferential Issue of Equity Shares and Share Warrants of the Company during the period from April 01, 2026 to September 30, 2026. A copy of Statement of Utilization of proceeds from Preferential Issue of Equity shares and Share Warrants is annexed herewith.

The meeting commenced at 03:00 P.M (IST) and concluded at 5:45 P.M (IST)

PRIYA SAYANI Digitally signed by PRIYA SAYANI
Date: 2026.11.04 18:04:45 +05'30'

The above information shall be made available on the Company's website at www.cosmiccrf.com

We request you to kindly take the above on records.

Yours faithfully,
For COSMIC CRF LIMITED

PRIYA SAYANI Digitally signed by PRIYA SAYANI
Date: 2026.11.04 18:05:02 +05'30'

Priya Sayani
Company Secretary & Compliance Officer

Encl: 1- Unaudited Standalone Financial Results along with Limited Review Report.
2- Unaudited Consolidated Financial Results along with Limited Review Report.
3- Statement of Deviation/Variation.

GARV & Associates
Chartered Accountants

27A Hazra Road
Kolkata 700 029
Phone : +91 (33) 40404743 / 4744
E-mail : info@garvca.com
Website : www.garvca.com

Independent Auditor's Review Report on the Half yearly Standalone Unaudited Financial Results of M/s Cosmic CRF Limited for the half year ended September 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Cosmic CRF Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Cosmic CRF Limited **("the Company")** for the half year ended **September 30, 2026** ("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").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Ashish Rustagi
(Ashish Rustagi)
Partner
Membership No. 062982

Place: Kolkata
Date: 4th November, 2026
UDIN: 26062982AL RVEX7079.

COSMIC CRF LIMITED

CIN: L27100WB2021PLC250447

Regd. Office: Cosmic Tower, 19 Monohar Pukur Road, 2nd Floor, Kolkata-700 029

Email: info@cosmiccrf.com, Website: www.cosmiccrf.com

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026 — ₹ in Lakhs

Sl. No	Particulars	Half-Year Ended			Year Ended
		30-09-2026 (Unudited)	31-03-2026 (Audited)	30-09-2025 (Unaudited)	31-03-2026 (Audited)
1	**Income from Operations**				
a)	Revenue from Operations	15,232.16	17,267.84	16,121.91	33,389.75
b)	Other Income	317.38	241.29	255.57	496.86
	Total Income	**15,549.54**	**17,509.13**	**16,377.48**	**33,886.61**
2	**Expenditure**				
a)	Cost of Raw Materials and Components Consumed	12,441.25	15,193.28	12,229.97	27,423.25
b)	Change in Inventory of Finished Goods and Work In Progress	(483.56)	(636.52)	356.69	(279.83)
c)	Employees Benefit Expenses	211.55	255.97	223.28	479.25
d)	Finance Costs	384.47	372.34	418.93	791.27
e)	Depreciation and Amortisation Expenses	387.66	269.41	263.40	532.81
f)	Other Expenses	751.11	600.16	798.65	1,398.81
	Total Expenses	**13,692.48**	**16,054.64**	**14,290.92**	**30,345.56**
3	**Profit Before Tax (1-2)**	**1,857.06**	**1,454.49**	**2,086.56**	**3,541.05**
4	**Income Tax Expenses**				
a)	Current Tax	388.13	262.12	503.45	765.57
b)	Deferred Tax	77.91	95.42	50.98	146.40
	Total Income Tax Expenses	**466.04**	**357.54**	**554.43**	**911.97**
5	**Profit/(Loss) for the Period(3-4)**	**1,391.02**	**1,096.95**	**1,532.13**	**2,629.08**
6	Other Comprehensive Income (OCI)	-	0.25	-	0.25
7	**Total Comprehensive Income for the Period (5-6)**	**1,391.02**	**1,096.70**	**1,532.13**	**2,628.83**
8	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	950.26	920.62	918.76	920.62
9	Other Equity	45,685.09	39,539.80	38,144.74	39,539.80
10	**Earnings Per Share (EPS) (Rs.)**				
11	Earning per Equity Share (Basic) in Rupees	15.04	9.92	18.69	28.61
12	Earning per Equity Share (Diluted) in Rupees	15.04	9.92	18.69	28.61

Notes to the Statement of Unaudited Standalone Financial Results

1) These standalone unaudited financial results of the Company for the half year ended 30th September,2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 4th November , 2026.The Statutory Auditors of the Company have carried out a limited review of these results and have expresed an unmodified conclusion in their report. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.

2) The standalone unaudited financial results for the half year ended 30th September, 2026 of the Company has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (IND AS) as pescribed under Section 133 of the Companies Act 2013 read with rule 3 of the companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereof .

3) The Company operates on one segment ,hence no seperate 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) During the financial Year 2024-25, the company had issued 3,15,000 nos of Convertible Share Warrants at issue price of Rs.1614/- per Warrant receiving 25 % of consideration amount to be converted to equal numbers of Equity Shares of Rs.10/- with security premium of Rs.1604/- per share within 18 months from the date of allotment i.e 10th March 2025 . During the financial year 2025-26 , the company has converted 18,600 Nos of Convertible Share Warrants to equity shares after receipt of balance 75% of consideration amount . The company has received the balance consideration amount @75% of balance 2,964,000 nos of Convertible Share Warrants and converted to Equity Shares during the current half year ended 30th September, 2026.

6) The legal issue of arbitration matter with M/s Cosmic Ferro Alloys Ltd and the company involving the Contingent Liability of Rs.1034.33 Lakhs is pending for adjudication with the Ex-Supreme Court Judge as the Sole Arbitrator and is in process , the financial effect if any will be provided on settlement of the issue.

7) The Company had submitted Resolution Plan under CIRP for Acquisition of M/s Amzen Transportation Industries Pvt Ltd , upon receipt of favourable judgement from Hon'ble Supreme Court of India dated 14th May 2026 , the Committee of Creditors and the Resolution Professional of M/s Amzen Transportation Industries Pvt Ltd has declared the company to be the Successful Resolution Applicant (SRA) and has issued the much awaited Letter of Intent (LOI) dated 29th July 2026 . In terms of the said Letter of Intent (LOI) the company has furnished performance security of Rs.28.40 Crores in the form of Bank Guarantee and has made a payment of Rs.31.60 Crores for payment to the Secured Financial Creditors within the stipulated date to the CoC/Resolution Professional of M/s Amzen Transportation Industries Pvt Ltd . The approval of the Resolution Plan from the Hon'ble NCLT , New Delhi is under process.

8)Previous period/year figures have been regrouped/rearranged wherever necessary to make them comparable with the current period figures.

9) The aforesaid Financial Results for the Half Year ended 30th September ,2026 are also being disseminated on the website of the Company i.e www.cosmiccrf.com

By Order of the Board
For Cosmic CRF Limited

Aditya Vikram Birla
Managing Director

Place : Kolkata
Date: 4th November, 2026

COSMIC CRF LIMITED

CIN: L27100WB2021PLC250447

Regd. Office: Cosmic Tower, 19 Monohar Pukur Road, 2nd Floor, Kolkata-700029

Email: info@cosmiccrf.com, Website: www.cosmiccrf.com

UNAUDITED STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

₹ in Lakhs

Particulars	Half Year Ended 30th September , 2026	Year Ended 31st March ,2026
	(Unaudited)	(Audited)
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant & Equipments	15,814.45	14,890.44
(b) Right-of-Use Assets	282.86	367.09
(c) Capital Work-in-Progress	-	1,266.44
(d) Other Intangible Assets	0.38	0.47
(e) Financial Assets		
(i) Investments in Equity Instruments of Subsidiaries	2,605.13	2,605.12
(f) Other Financial Assets	248.33	23.53
(g) Other Non-Current Assets	11,545.99	1,438.69
Total Non-Current Assets	**30,497.14**	**20,591.78**
(2) Current Assets		
(a) Inventories	7,836.41	7,422.22
(b) Financial Assets		
(i) Trade Receivables	9,520.28	10,267.42
(ii) Cash & Cash Equivalents	1,584.29	601.31
(iii) Bank Balances other than Cash & Cash Equivalents	4,437.65	10,086.06
(iv) Other Financial Assets	7,561.79	7,160.85
(c) Other Current Assets	2,473.66	2,015.67
Total Current Assets	**33,414.08**	**37,553.53**
Total Assets	**63,911.22**	**58,145.31**
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	950.26	920.62
(b) Other Equity	45,685.09	39,539.80
(c) Money Received Against Share Warrants	-	1,195.97
Total Equity	**46,635.35**	**41,656.39**
(2) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	366.19	519.45
(ia) Lease Liabilities	258.01	336.82
(b) Deferred Tax Liabilities (Net)	1,232.81	1,154.90
(c) Other Non Current Liabilities	8.04	8.04
Total Non-Current Liabilities	**1,865.05**	**2,019.21**
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	7,908.80	6,675.91
(ii) Lease Liabilities	54.27	53.69
(iii) Trade Payables		
(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises	22.70	32.64
(B) Total Outstanding Dues Other than Micro Enterprises and Small Enterprises	6,173.67	7,015.91
(b) Other Current Liabilities	578.91	263.59
(c) Provisions	4.45	4.45
(d) Current Tax Liabilities (Net)	668.02	423.52
Total Current Liabilities	**15,410.82**	**14,469.71**
TOTAL EQUITY & LIABILITIES	**63,911.22**	**58,145.31**

The accompanying notes are an integral part of the Standalone Financial Statements

By Order of the Board
For Cosmic CRF Limited

Aditya Vikram Birla
Managing Director
DIN: 06613927

Place : Kolkata
Date: 4th November, 2026

COSMIC CRF LIMITED

CIN:L27100WB2021PLC250447
Regd. Office: Cosmic Tower, 19 Monohar Pukur Road, 2nd Floor, Kolkata-700029
Email: info@cosmiccrf.com, Website: www.cosmiccrf.com

UNAUDITED STATEMENT OF STANDALONE CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER ,2026

₹ in Lakhs

	Particulars	Year Ended	
		30th September ,2026 (Unudited)	31st March, 2026 (Audited)
A	**Cash flows from Operating Activities:**		
	Profit Before Tax	1,857.06	3,541.05
	Adjustments for:		
	Depreciation and Amortisation Expenses	387.66	532.82
	Remeasurement (Gain)/ Loss defined benefit	-	-
	Interest Income	(312.13)	(496.86)
	Interest Expenses	384.47	791.27
		2,317.06	**4,368.28**
	Operating Profit Before Working Capital Changes		
	Adjustments for:		
	(Increase) / Decrease in Inventories	(414.19)	873.11
	(Increase) / Decrease in Trade Receivables	747.14	(2,510.45)
	(Increase) in Other Assets	(1,083.73)	(4,415.25)
	Increase / (Decrease) in Trade Payable	(852.17)	4,108.10
	Increase / (Decrease) in Other Liabilities	315.32	162.80
	Increase / (Decrease) in Provisions	-	(5.46)
		(1,287.63)	(3,533.38)
		1,029.43	**834.90**
	Cash Flow From Operations		
	Income taxes paid (net of Refund Received)	(143.64)	(476.08)
	Net Cashflow From Operating Activities (A)	**885.79**	**358.82**
	Cash Flows From Investing Activities:		
	Purchase of Property, Plant & Equipment, Intangible Assets (including under Development and Capital Advances)	(10,068.21)	(6,495.02)
	Investment in Subsidiaries, Joint Ventures and other Related Parties Including Advances	-	(566.52)
	Proceeds to / (Repayment) of Loans & Advances (net)	-	91.63
	Net (incrase)/ Decrease in Fixed Deposits & Other Bank Balances	5,648.42	(62.06)
	Interest Received	312.13	496.86
B	**Net Cashflow From Investing Activities (B)**	**(4,107.66)**	**(6,535.11)**
	Cash Flows From Financing Activities:		
	Issue of Share Capital	29.64	1.86
	Issue of Share Warrants/(Conversion) of Wrrants	-	(75.05)
	Increase / (Decrease) in Share Premium	3,558.28	298.34
	Repayment of Non-Current Borrowings	(153.27)	(399.24)
	Proceeds from / (Repayment) of Current Borrowings (net)	1,232.91	(47.74)
	Creation / (Repayment) of Lease Liability (Net)	(78.23)	229.17
	Interest Paid	(384.47)	(723.93)
C	**Net Cashflow From Financing Activities (C)**	**4,204.86**	**(716.59)**
	Net Increase/ (Decrease) in Cash and Cash Equivalents(A+B+C)	**982.99**	**(6,892.88)**
	Cash and Cash Equivalents - Opening Balances	601.31	7,494.19
	Cash and Cash Equivalents - Closing Balances	**1,584.30**	**601.31**
	Cash and its Components		
	Cash on Hand	1.32	0.51
	Bank Balances	1,582.98	600.80
	Cash and Cash Equivalents at the end of the Period	**1,584.30**	**601.31**

By Order of the Board
For Cosmic CRF Limited

Aditya Vikram Birla
Managing Director
DIN: 06613927

Place : Kolkata
Date: 4th November, 2026

GARV & Associates
Chartered Accountants

27A Hazra Road
Kolkata 700 029
Phone : +91 (33) 40404743 / 4744
E-mail : info@garvca.com
Website : www.garvca.com

Independent Auditor's Review Report on the Consolidated Unaudited Financial Results of M/s Cosmic CRF Limited for the half year ended September 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Cosmic CRF Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Cosmic CRF Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the half year ended **September 30, 2026** ("the Statement"), attached herewith being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations.2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410. "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the Subsidiaries as listed down in Annexure- I.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 8 below, nothing has come to our attention that causes us to believe that

the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013. as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of 1 subsidiary, whose interim financial results and other unaudited financial information reflect total revenues of Rs 14,754.68 Lacs, total net profit after tax of Rs. 1,091.82 Lacs & Total comprehensive income of Rs. 1,091.82 Lacs, for the half year ended September 30, 2026.

   The independent auditor's reports on interim financial results, financial information of that entity have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of that subsidiary is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

   Our conclusion on the Statement in respect of matters stated herein in para 6 is not modified with respect to our reliance on the work done and the reports of the other auditors.

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

Ashish Rustagi

(Ashish Rustagi)
Partner
Membership No. 062982

Place: Kolkata
Date: 4th November, 2026
UDIN: 26062982XLDMWY5332

G A R V & ASSOCIATES * Kolkata * Chartered Accountants

Sl. No.	Name of Company	Country of Incorporation	% of Holding
1.	N.S. Engineering Projects Pvt Ltd	India	74.00%
2.	Cosmic Springs & Engineers Ltd	India	91.70%

COSMIC CRF LIMITED

CIN: L27100WB2021PLC250447

Regd. Office: Cosmic Tower, 19 Monohar Pukur Road, 2nd Floor, Kolkata-700 029

Email: info@cosmiccrf.com, Website: www.cosmiccrf.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER , 2026 — ₹ in Lakhs

Sl. No	Particulars	Half-Year Ended			Year Ended
		30-09-2026 (Unaudited)	31-03-2026 (Audited)	30-09-2025 (Unaudited)	31-03-2026 (Audited)
1	**Income from Operations**				
a)	Revenue from Operations	31,829.23	41,214.91	30,445.12	71,660.03
b)	Other Income	370.80	346.74	271.58	618.32
	Total (a+ b)	**32,200.03**	**41,561.65**	**30,716.70**	**72,278.35**
2	**Expenditure**				
a)	Cost of Raw Materials Consumed & Stock In Trade	27,465.43	37,052.09	25,433.14	62,485.23
b)	Change in Inventory of Finished Goods and Work In Progress	(1,654.40)	(1,264.81)	(259.35)	(1,524.16)
c)	Employees Benefit Expenses	436.43	496.37	377.69	874.06
d)	Finance Costs	662.14	711.47	511.04	1,222.51
e)	Depreciation and Amortisation Expnses	696.96	631.00	429.41	1,060.41
f)	Other Expenses	1,232.04	870.97	1,109.53	1,980.50
	Total Expenses	**28,838.60**	**38,497.09**	**27,601.46**	**66,098.55**
3	**Profit Before Tax and Exceptional Items (1-2)**	**3,361.43**	**3,064.56**	**3,115.24**	**6,179.80**
4	Add : Exceptional Items	-	-	-	-
5	**Profit Before Tax(3+4)**	**3,361.43**	**3,064.56**	**3,115.24**	**6,179.80**
6	**Income Tax Expenses**				
a)	Current Tax	449.15	319.02	535.28	854.30
b)	Deferred Tax	293.19	139.42	129.76	269.18
	Total Income Tax Expenses	**742.34**	**458.44**	**665.04**	**1,123.48**
7	**Profit/(Loss) for the Period(5-6)**	**2,619.09**	**2,606.12**	**2,450.20**	**5,056.32**
8	Other Comprehensive Income (OCI)	-	0.15	-	0.15
9	**Total Comprehensive Income for the Period (7-8)**	**2,619.09**	**2,605.97**	**2,450.20**	**5,056.17**
10	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	950.26	920.62	918.76	920.62
11	Other Equity	49,583.63	42,505.45	39,977.64	42,505.45
12	**Earnings Per Share (EPS) (Rs.)**				
	Earning per Equity Share (Basic) in Rupees	28.31	25.14	29.89	55.03
	Earning per Equity Share (Diluted) in Rupees	28.31	25.14	29.89	55.03

Notes to the Statement of Unaudited Consolidated Financial Results :

1) These Consolidated Unaudited Financial Results of the Company for the Half Year ended 30th September , 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 4th November ,2026.The Statutory Auditors of the Company have carried out a limited review of these results and have expresed an unmodified conclusion in their report. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.

2) The Consolidated Unaudited Financial Results for the half year ended 30th September, 2026 of the Company has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (IND AS) as pescribed under Section 133 of the Companies Act 2013 read with Rule 3 of the companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereof .

3) The Company and its subsidiary companies operate on one segment hence no sepearate 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 Setpember/or at the end of the year. Half yearly EPS is not annualised.Potential equity shares arising from share warrants outstanding as at the reporting date have been excluded from the computation of diluted EPS as their inclusion would have an anti-dilutive effect.

5) During the financial Year 2024-25, the company had issued 3,15,000 nos of Convertible Share Warrants at issue price of Rs.1614/- per Warrant receiving 25 % of consideration amount to be converted to equal numbers of Equity Shares of Rs.10/- with security premium of Rs.1604/- per share within 18 months from the date of allotment i.e 10th March 2025 . During the financial year 2025-26 , the company has converted 18,600 Nos of Convertible Share Warrants to equity shares after receipt of balance 75% of consideration amount . The company has received the balance consideration amount @75% of balance 2,964,000 nos of Convertible Share Warrants and converted to Equity Shares during the current half year ended 30th September, 2026.

6) The legal issue of arbitration matter with M/s Cosmic Ferro Alloys Ltd and the company involving the Contingent Liability of Rs.1034.33 Lakhs is pending for adjudication with the Ex-Supreme Court Judge as the Sole Arbitrator and is in process , the financial effect if any will be provided on settlement of the issue.

7) The Company had submitted Resolution Plan under CIRP for Acquisition of M/s Amzen Transportation Industries Pvt Ltd , upon receipt of favourable judgement from Hon'ble Supreme Court of India dated 14th May 2026 , the Committee of Creditors and the Resolution Professional of M/s Amzen Transportation Industries Pvt Ltd has declared the company to be the Successful Resolution Applicant (SRA) and has issued the much awaited Letter of Intent (LOI) dated 29th July 2026 . In terms of the said Letter of Intent (LOI) the company has furnished performance security of Rs.28.40 Crores in the form of Bank Guarantee and has made a payment of Rs.31.60 Crores for payment to the Secured Financial Creditors within the stipulated date to the CoC/Resolution Professional of M/s Amzen Transportation Industries Pvt Ltd . The approval of the Resolution Plan from the Hon'ble NCLT , New Delhi is under process.

8) The Consolidated Unaudited Financial Results include the financial results of both subsidiaries of the company namely M/s N. S. Engineering Projects Pvt Ltd and M/s Cosmic Springs & Engineers Ltd .

9)Previous period/year figures have been regrouped/rearranged wherever necessary to make them comparable with the current period figures.

10) The aforesaid Financial Results for the Half Year ended 30th September ,2026 are also being disseminated on the website of the Company i.e www.cosmiccrf.com

By Order of the Board

For Cosmic CRF Limited

Aditya Vikram Birla

Managing Director

Place : Kolkata

Date: 4th November, 2026

COSMIC CRF LIMITED

CIN: L27100WB2021PLC250447

Regd. Office: Cosmic Tower, 19 Monohar Pukur Road, 2nd Floor, Kolkata-700 029

Email: info@cosmiccrf.com, Website: www.cosmiccrf.com

₹ in Lakhs

UNAUDITED STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

Particulars	30.09.2026 (Unaudited)	31.03.2026 (Audited)
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant & Equipments	23,769.60	22,904.92
(b) Right-of-Use Assets	1,152.45	1,297.11
(c) Capital work-in-progress	1,980.79	3,102.85
(d) Other Intangible Assets	1.75	2.02
(e) Other Financial Assets	2,538.15	2,075.34
(f) Deferred Tax (Net)	-	-
(g) Other Non-Current Assets	12,698.75	1,260.00
Total Non-Current Assets	**42,141.49**	**30,642.24**
(2) Current Assets		
(a) Inventories	14,248.09	10,786.35
(b) Financial Assets		
(i) Trade Receivables	18,778.01	20,529.13
(ii) Cash & Cash Equivalents	1,970.40	825.72
(iii) Bank Balance other than Cash & Cash Equivalents	4,605.11	10,244.43
(iv) Other Financial Assets	354.21	3,421.65
(c) Other Current Assets	6,184.08	4,801.02
Total Current Assets	**46,139.90**	**50,608.30**
TOTAL ASSETS	**88,281.39**	**81,250.54**
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	950.26	920.62
(b) Other Equity	49,583.63	42,505.46
(c) Money Received Against Share Warrants	-	1,195.97
	50,533.89	44,622.05
Non Controlling Interest	2,253.40	1,958.22
Total Equity	**52,787.29**	**46,580.27**
(2) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	4,478.97	3,212.68
(ii) Lease Liabilities	1,122.83	1,240.44
(b) Deferred Tax Liabilities (Net)	783.68	490.50
(c) Other Non Current Liabilities	8.04	8.04
Total Non-Current Liabilities	**6,393.52**	**4,951.66**
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	9,920.01	8,738.24
(ia) Lease Liabilities	127.62	120.18
(ii) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises	33.44	359.24
(B) Total outstanding dues other than micro enterprises and small enterprises	15,875.76	16,379.50
(b) Other Current Liabilities	2,415.62	3,677.32
(c) Provisions	8.05	8.05
(d) Current Tax Liabilities (Net)	720.08	436.08
Total Current Liabilities	**29,100.58**	**29,718.61**
TOTAL EQUITY & LIABILITIES	**88,281.39**	**81,250.54**
	-	-

The accompanying notes are an integral part of the Consolidated Financial Statements

By Order of the Board
For Cosmic CRF Limited

Aditya Vikram Birla
Managing Director
DIN: 06613927

Place : Kolkata
Date: 4th November, 2026

COSMIC CRF LIMITED

CIN:L27100WB2021PLC250447

Regd. Office: Cosmic Tower, 19 Monohar Pukur Road, 2nd Floor, Kolkata-700 029

Email: info@cosmiccrf.com, Website: www.cosmiccrf.com

UNAUDITED STATEMENT OF CONSOLIDATED CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER , 2026

₹in Lakhs

	Particulars	Year Ended	
		30.09.2026 (Unaudited)	31.03.2026 (Audited)
A	**Cash flows from Operating Activities:**		
	Profit Before Tax	3,361.43	6,179.80
	Adjustments for:		
	Depreciation and amortisation expenses	696.96	1,060.41
	Remeasurement (Gain)/ Loss defined benefit	-	-
	Interest Income	(318.85)	(503.60)
	Interest Expenses	662.14	1,222.51
		4,401.68	**7,959.12**
	Operating Profit Before Working Capital Changes		
	Adjustments for:		
	(Increase) / Decrease in inventories	(3,461.75)	(3,187.22)
	(Increase) / Decrease in trade receivables	1,751.12	(9,137.28)
	(Increase) in other assets	1,455.16	(5,884.23)
	Increase / (Decrease) in trade payable	(829.54)	9,742.18
	Increase / (Decrease) in other liabilities	(1,261.70)	3,440.33
	Increase / (Decrease) in provisions	-	(1.93)
		(2,346.71)	**(5,028.15)**
		2,054.97	**2,930.97**
	Cash Flow From Operations		
	Income taxes paid (net of refund received)	(165.14)	(555.00)
	Net Cashflow From Operating Activities (A)	**1,889.83**	**2,375.97**
	Cash Flows From Investing Activities:		
	Purchase of property, plant & equipment, intangible assets (including under development and capital advances)	(11,733.39)	(13,299.66)
	Investment in subsidiaries, joint ventures and other related parties including advances	-	(566.52)
	Proceeds to / (Repayment) of Loans & Advances (net)	3.65	(904.89)
	Net (increase) / decrease in Fixed Deposits & Other Bank Balances	5,402.08	(220.44)
	Interest received	318.85	503.61
B	**Net Cashflow From Investing Activities (B)**	**(6,008.81)**	**(14,487.90)**
	Cash Flows From Financing Activities:		
	Issue of Share Capital	29.64	308.09
	Issue of Share Warrants	-	(75.05)
	Increase / (Decrease) in Share Premium	3,558.28	757.68
	Increase /(Decrease) in Capital Reserves	-	-
	Repayment of non-current borrowings	1,266.28	1,715.97
	Proceeds from / (Repayment) of current borrowings (net)	1,181.76	2,587.43
	Creation / (Repayment) of Lease Liability (Net)	(110.17)	1,109.24
C	Interest paid	(662.14)	(1,065.14)
	Net Cashflow From Financing Activities (C)	**5,263.65**	**5,338.22**
	Net Increase/ (Decrease) in Cash and Cash Equivalents(A+B+C)	**1,144.67**	**(6,773.71)**
	Cash and Cash Equivalents - Opening Balances	825.72	7,599.43
	Cash and Cash Equivalents - Closing Balances	**1,970.39**	**825.72**
	Cash and its Components		
	Cash on hand	4.00	2.20
	Bank Balances	1,966.39	823.52
	Cash and Cash Equivalents at the end of the Period	**1,970.39**	**825.72**

By Order of the Board
For Cosmic CRF Limited

Place : Kolkata
Date: 4th November, 2026

Aditya Vikram Birla
Managing Director
DIN: 06613927

Cosmic CRF Limited

ANNEXURE-I

Statement of Deviation and Variation of Funds Raised through Preferential Issue-March ,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 ₹ 15,972.84 Lakhs From Issue Share Warrants ₹ 1,271.03 Lakhs Total : ₹ 17,243.87 Lakhs Conversion of Warrants ₹ 3,813.07 Lakhs **Total** Amount ₹21,056.94 Lakhs
Issue Related Expenses	₹ 0. 00 Lakhs
Net Proceeds to be utilized	₹ 21056.94 Lakhs
Report filed for period /year ended	**September 30,2026**
Monitoring Agency	Appointed
Monitoring Agency Name, if applicable	M/s Infomerics Valuation & Rating Ltd
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 Lakhs)* *	Modified Allocation,if any *(₹ in Lakhs)* *	Funds Utilised *(₹ in Lakhs)*	Amount of Deviation/ Variation for the period according to the applicable object	Remarks (if any)
The proceeds of the fund to be utilized for : (i) 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.	**NA**	**20,000.00**	**19,780.94**	**15,545.05**	**NIL**	Utilised ₹16,821.05 Lakhs for Capex and investment in subsidiaries and ₹4,430.46 Lakhs has been kept in Fixed Deposits and Balance amount of ₹ 418.04 Lakhs is in current account maintained with the current account opened for this Preferential Issue. The excess amount in the current balance with FD represent interest income of ₹ 612.61 Lakhs on Fixed Deposits out of Preferential Issue amount. Further, no deviation from the original objects have been noticed for the reporting period.
(ii) General Corporate Purpose	**NA**	**1,290.00**	**1,276.00**	**1,276.00**		
Total	-	**21,290.00**	**21,056.94**	**16,821.05**	-	

*The original allocation for issue of shares/ convertible warrants were 13,19,100 @Rs1614/- per share total issue amount Rs.21290.27 Lakhs where as the actual issue was 9,89,643 shares and 3,15,000 warrants total 13,04,643 shares/warrants and the total actual issue proceeds was Rs. 21,056.94 Lakhs accordingly modified allocation reduced proportionately.

Deviation or variation could mean: Deviation in the objects or purposes for which the funds have been raised or Deviation in the amount of funds actually utilized as against what was originally disclosed or 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 KOLKATA

Aditya Vikram Birla
Managing Director
DIN-06613927