



## COSMO FERRITES LIMITED

(Govt. of India Recognised Export House)

CIN : L27106HP1985PLC006378

H.O.: 517, 5th Floor, DLF Tower-A, Jasola District Centre, New Delhi-110025 (India)

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CFR/SE/2023-24/FEB/02

February 07, 2024

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

Scrip Code: 523100

Security ID: COSMOFE

**Sub: Unaudited Financial Results and Limited Review Report for the quarter ended December 31, 2023 and Outcome of Board Meeting**

Dear Sir,

Pursuant to Regulation 30 read with Part A of Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Board of Directors of the Company at its meeting held today i.e. February 07, 2024, has inter alia approved the Un-audited Financial Results and Limited Review Report of the Company for the Quarter ended on December 31, 2023.

The Financial Results were duly reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company.

The meeting commenced at 01:00 P.M. and concluded at 02:50 P.M.

You are requested to take the same on records.

Thanking You.

Yours faithfully

For **Cosmo Ferrites Limited**

*Ekta Verma*

**Ekta Verma**

**Company Secretary & Compliance Officer**



**Encl: as above**



**Independent Auditors Limited Review Report on Unaudited Quarterly and year-to-date Financial Results of the Company under Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended**

**Review report to  
The Board of Directors of  
Cosmo Ferrites Limited**

1. We have reviewed the accompanying statement of unaudited financial results of COSMO FERRITES LIMITED (the "Company") for the quarter ended 31<sup>st</sup> December, 2023 and year to date from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> December, 2023 (the statement) attached herewith being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended.
2. This statement is the responsibility of the Company's Management which has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in India 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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: New Delhi  
Date: 07.02.2024  
UDIN: 24521915BKFD TL7328

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

Ankur Bagla  
PARTNER  
Membership Number: 521915

**COSMO FERRITES LIMITED**  
**UNAUDITED FINANCIAL RESULTS**

Rs in lakhs

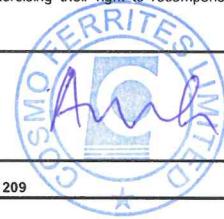
Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	2,133	2,378	2,336	7,207	8,337	10,731
II.	Other Income	79	68	32	224	131	261
III.	Total Revenue (I+II)	2,212	2,446	2,368	7,431	8,468	10,992
IV.	Expenses						
	(a) Cost of materials consumed	660	876	713	2,479	2,994	3,886
	(b) Purchase of Stock-in-trade	16	-	-	16	51	51
	(c) Change in inventories of finished goods, work in progress and stock in trade	178	(140)	175	(20)	212	152
	(d) Employees benefits expense	547	659	548	1,850	1,720	2,261
	(e) Finance costs	192	193	145	577	406	550
	(f) Depreciation and amortisation expense	122	121	97	363	279	390
	(g) Other expenses	679	790	749	2,333	2,515	3,387
	Total expenses	2,394	2,499	2,427	7,598	8,177	10,677
V.	Profit / (Loss) before exceptional items and tax (III-IV)	(182)	(53)	(59)	(167)	291	315
VI.	Exceptional items	-	-	-	(36)	-	-
VII.	Profit / (Loss) before tax (V-VI)	(182)	(53)	(59)	(203)	291	315
VIII.	Tax expense						
	(i) Current Tax	-	(11)	(14)	-	87	85
	(ii) Earlier Year Taxes	-	-	-	-	-	(5)
	(iii) Deferred Tax	(43)	1	1	(57)	(23)	(7)
	Total tax expense	(43)	(10)	(13)	(57)	64	73
IX.	Profit/(Loss) for the period (VII-VIII)	(139)	(43)	(46)	(146)	227	242
X.	Other comprehensive income						
	Items that will not be reclassified to profit or loss	(1)	(2)	2	(4)	4	(3)
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	(1)	(2)	2	(4)	4	(3)
XI.	Total comprehensive income (IX + X)	(140)	(45)	(44)	(150)	231	239
XII.	Paid-up equity share capital of Rs. 10/- each	1,203	1,203	1,203	1,203	1,203	1,203
XIII.	Other Equity						2,022
XIV.	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic	(1.15)	(0.37)	(0.37)	(1.21)	1.89	2.01
	Diluted	(1.15)	(0.37)	(0.37)	(1.21)	1.89	2.01

**Notes :**

- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 7th Feb, 2024 and limited review of the same has been carried out by the statutory auditors of the company.
- These standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereunder.
- Exceptional item represent the interest on some of the the unsecured loans consequent to the lenders exercising their right to recompense with respect to interest conditionally waived on the said loans up to 30th June 2021.

Place : New Delhi  
Date : 07-02-2024

COSMO FERRITES LIMITED  
Regd. Office : Jabli, Distt Solan, Himachal Pradesh - 173 209



Amrish Jaipuria  
Managing Director