



## 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)

Ph.: +91-11-49398800

E-mail : sales@cosmoferrites.com Website : www.cosmoferrites.com

**CFR/SE/2024-25/FEB/03**

**February 13, 2025**

The Manager (Listing)  
BSE 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 on December 31, 2024, 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 13, 2025, has inter alia approved the Un-audited Financial Results of the Company for the Quarter ended on December 31, 2024.

Financial Results were duly reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors of the company along with the limited review report thereon.

The meeting commenced at 12:30 P.M. and concluded at 02:10 P.M.

You are requested to take the same on records.

Thanking You.

Yours faithfully

For Cosmo Ferrites Limited

**Niharika Gupta**

**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 31st December, 2024 and year to date from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> December, 2024 (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.

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



Ankur Bagla  
Partner

Membership Number: 521915

Place: New Delhi

Date: 13.02.2025

UDIN: 255219153M6S0V1999



**COSMO FERRITES LIMITED**  
CIN: L27106HP1985PLC006378  
REGISTERD OFFICE:P.O. JABLI DISTT SOLAN, JABLI, Himachal Pradesh, India, 173209

**UNAUDITED FINANCIAL RESULTS**

Sl. No.	Particulars	(Rs in lakhs)					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I.	Revenue from operations	2,261	2,120	2,133	6,618	7,207	9,776
II.	Other Income	42	52	79	120	224	294
III.	Total Revenue (I+II)	2,303	2,172	2,212	6,738	7,431	10,070
IV.	Expenses						
	(a) Cost of materials consumed	829	748	660	2,338	2,479	3,332
	(b) Purchase of Stock-in-trade	36	33	16	116	16	23
	(c) Change in inventories of finished goods, work in progress and stock in trade	(14)	35	178	8	(20)	30
	(d) Employees benefits expense	501	533	547	1,655	1,850	2,470
	(e) Finance costs	116	124	192	413	577	758
	(f) Depreciation and amortisation expense	116	115	122	350	363	486
	(g) Other expenses	776	717	679	2,273	2,333	3,202
	Total expenses	2,360	2,305	2,394	7,153	7,598	10,301
V.	Profit / (Loss) before exceptional items and tax (III-IV)	(57)	(133)	(182)	(415)	(167)	(231)
VI.	Exceptional items	-	-	-	-	(36)	(36)
VII.	Profit / (Loss) before tax (V-VI)	(57)	(133)	(182)	(415)	(203)	(267)
VIII.	Tax expense						
	(i) Current Tax	-	-	-	-	-	-
	(ii) Earlier Year Taxes	-	-	-	-	-	(1)
	(iii) Deferred Tax	(12)	64	(43)	(4)	(57)	(68)
	Total tax expense	(12)	64	(43)	(4)	(57)	(69)
IX.	Profit / (Loss) for the period (VII-VIII)	(45)	(197)	(139)	(411)	(146)	(198)
X.	Other comprehensive income						
	Items that will not be reclassified to profit or loss	-	-	(1)	1	(4)	2
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	-	-	(1)	1	(4)	2
XI.	Total comprehensive income (IX + X)	(45)	(197)	(140)	(410)	(150)	(196)
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						1,826
XIV.	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic	(0.36)	(1.64)	(1.15)	(3.41)	(1.21)	(1.65)
	Diluted	(0.36)	(1.64)	(1.15)	(3.41)	(1.21)	(1.65)

**Notes :**

- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 13-02-2025 and limited review of the same has been carried out by the statutory auditors of the company.
- These 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.
- Consequent to the amendmend of sec 112 of the income tax act, deferred tax liability in respect of re-statement of land at fair value in FY 2016-17 has been updated resulting in an increase of Rs. 96 lacs in the deferred tax expenses in the nine months ended Dec'24 and corresponding reduction of profit after tax for the nine months ended Dec'24.
- Interest on promoter's unsecured loan for the period 01.07.2024 to 31.12.2024 amounting to Rs 96 lakhs has been conditionally waived by the promoters with the right to recompense if the financial position of the company allows such payment subsequently.

Place : New Delhi  
Date : 13-02-2025



Amrish Jaipuria  
Managing Director  
DIN:00214687

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

