



October 29, 2024

To,
Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code- 543920

Dear Sir / Madam,

Sub: Submission of Unaudited Financial Results for half year ended September 30, 2024, along with Limited Review Report and declaration of Interim Dividend.

In continuation of our letter dated October 23, 2024, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, following items approved by the Board of Directors of the Company in their meeting held today i.e. October 29, 2024:

1. The Unaudited Financial Results set out in compliance with Accounting Standards (AS) for the Half Year ended September 30, 2024 together with Statement of Assets and Liabilities, Cash Flow and Limited Review Report thereon are enclosed.

2. Declared an Interim Dividend of Rs. 0.50/-per equity share for the financial year 2024-25. The Company has fixed November 18th, 2024 as the Record Date for the purpose of payment of Interim Dividend.

The Board Meeting commenced at 04:00 P.M. and concluded at 06:30 P.M.

The aforesaid results are also being disseminated on Company's website at <https://cffdefensys.com/investors/disclosure-to-stock-exchange/>

You are requested to kindly update above information on your record.

Thanking You,

FOR CFF FLUID CONTROL LIMITED

HITESH BIRLA
(CHIEF FINANCIAL OFFICER)

CFF Fluid Control Limited

503, Delphi, A wing Orchard Avenue, Hiranandani Business Park, Powai, Mumbai 400 076, India, MH
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V. N. PUROHIT & CO.

CHARTERED ACCOUNTANTS

214, New Delhi House, 2nd Floor,
27, Barakhamba Road,
New Delhi – 110 001
Phone : 011-43596011
Email: delhi@vnp.in
Website: <http://www.vnp.in>

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE HALF YEARLY AND YEAR TO DATE
UNAUDITED FINANCIAL RESULTS**

To,
The Board of Directors,
CFF FLUID CONTROL LIMITED
CIN: U28990MH2012PLC227023
Plot No 01, Survey No 96,
Kumbhivli Madap Khopoli, Khalapur,
Raigad, Maharashtra, India, 410203

We have reviewed the accompanying statement of Unaudited Financial Results ('the statement') of **CFF FLUID CONTROL LIMITED** (the "Company") for the half year ended 30th September, 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

This statement, which is the responsibility of the Company's Management has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 'Interim Financial Reporting' (AS 25) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

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 persons 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, 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.

Based on our review conducted as 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 AS 25, specified under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V.N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E

Om Prakash Pareek
Digitally signed by
Om Prakash Pareek
Date: 2024.10.29
18:00:57 +05'30'

O.P. Pareek
Partner
Membership No. 014238
UDIN: 24014238BKAUHM4293

New Delhi, the 29th Day of October, 2024

CFF FLUID CONTROL LIMITED					
Unaudited Financial Results for the half year ended on September 30 , 2024					
(Rupees in Lacs, unless otherwise mentioned)					
Sr. No.	Particulars	Standalone Results			
		Half year Ended			Year ended
		Un-Audited	Audited	Un-Audited	Audited
		30-Sep-24	31-Mar-24	30-Sep-23	31-Mar-24
1	Revenue				
	(a) Revenue from operations	8,003.41	4,740.53	5,945.38	10,685.91
	(b) Other Income	18.41	6.21	5.45	11.66
	Total Income (a+b)	8,021.82	4,746.74	5,950.83	10,697.57
2	Expenses				
	Purchases	3,758.53	1,991.37	3,480.15	5,471.52
	Operative Expenses	1,024.33	864.05	61.53	925.58
	Employee Benefit Expenses	491.91	235.19	178.61	413.80
	Finance Costs	114.78	77.69	163.82	241.51
	Depreciation and Amortisation	289.41	244.64	200.62	445.26
	Other Expenses	434.23	345.48	454.29	799.77
	Total Expenses	6,113.19	3,758.41	4,539.02	8,297.44
3	Profit / (Loss) before exceptional items and tax [1-2]	1,908.63	988.33	1,411.81	2,400.14
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) before tax [3-4]	1,908.63	988.33	1,411.81	2,400.14
6	Tax Expenses				
	(a) Current Year	480.25	300.00	400.00	700.00
	(b) Deferred Tax	3.20	(28.42)	1.93	(26.49)
	(c) Short/ (Excess)Tax Provision for Earlier years	20.57	17.85	-	17.85
	Total Tax Expenses (a+b+c)	504.02	289.44	401.93	691.37
7	Net Profit / Loss from continuing operations (5-6)	1,404.61	698.89	1,009.88	1,708.77
8	Profit / (Loss) from discontinuing operations	-	-	-	-
9	Tax expenses of discontinuing operations	-	-	-	-
10	Profit / (Loss) from discontinuing operations after tax (8-9)	-	-	-	-
11	Profit / (Loss) for the period (7+10)	1,404.61	698.89	1,009.88	1,708.77
12	Details of Equity Share Capital				
	Paid-up Equity Share Capital	1,947.41	1,947.41	1,947.41	1,947.41
	Face value of Equity Share Capital (in Rs.)	10.00	10.00	10.00	10.00
13	Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting year	10,646.20	1,071.52	1,071.52	1,071.52
14	Earnings per share (for the period)				
	Basic (Rs.)	7.21	3.59	5.75	9.21
	Diluted (Rs.)	7.21	3.59	5.75	9.21

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Notes:

- 1 Based on the guiding principles given in AS- 17 on 'Segment Reporting', the business activity fall within a single segment,namely Engineering Equipments related activities. Accordingly, the disclosure requirements of AS 17 are not applicable.
- 2 Previous period's figures have been re-grouped / reclassified wherever necessary.
- 3 The above result for the period ended 30th September 2024 have been reviewed by the audit committee and approved by the Board of Directors in their meeting held on October 29, 2024.
- 4 Figures for the half year ended on March 31, 2024 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures for the half year ended on 30th Sept 2023, respectively.
- 5 The aforesaid Half Yearly Financial Results are also being disseminated on the website of the company i. e. (<https://cffdefensys.com/investors/financial-reports/>)

Place : Mumbai
Date : 29-10-2024



For CFF Fluid Control Limited



Sunil Menon
Managing Director
DIN: 00409485

CFF Fluid Control Limited

CFF FLUID CONTROL LIMITED		
Unaudited Statement of Assets and Liabilities		
<i>(Rupees in Lacs, unless otherwise mentioned)</i>		
Particulars	As on 30-Sep-24	As on 31-Mar-24
EQUITY AND LIABILITIES Shareholder's Funds		
(a) Equity Share Capital	1,947.41	1,947.41
(b) Reserves and Surplus	11,953.44	10,646.20
Sub-Total (Shareholder's Funds)	13,900.85	12,593.61
LIABILITIES		
Non-Current Liabilities		
(a) Long Term Borrowing	577.36	639.06
(b) Long Term Provision	33.50	15.66
Sub-Total (Non-Current Liabilities)	610.86	654.72
Current Liabilities		
(a) Short Term Borrowings	1,418.77	1,708.84
(b) Trade Payables		
-due to micro and small enterpirses		
-due to others	1,100.13	243.62
(c) Other Current Liabilities	540.37	458.65
(d) Short Term Provisions	905.44	456.50
Sub-Total (Current Liabilities)	3,964.71	2,867.60
TOTAL (EQUITY AND LIABILITIES)	18,476.42	16,115.93
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	2,855.46	3,016.70
(ii) Intangible Assets	911.39	4.84
(iii) Intangible Assets under Development	-	849.33
(b) Deffered Tax	26.29	29.48
(c) Other Non-Current Assets	88.12	56.19
Sub-Total (Non-Current Assets)	3,881.26	3,956.54
Current Assets		
(b) Inventories	5,796.14	5,268.18
(b) Trade Receivables	5,210.00	882.30
(c) Cash and Cash Equivalents	416.83	1,727.32
(d) Short Term Loans And Advances	9.51	7.86
(e) Other Current Assets	3,162.68	4,273.73
Sub-Total (Current Assets)	14,595.16	12,159.39
TOTAL (ASSETS)	18,476.42	16,115.93

CFF Fluid Control Limited

Place : Mumbai Date :
29-10-2024



Sunil Menon
Managing Director
DIN:- 00409485

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(Rupees in Lacs, unless otherwise mentioned)

CFF FLUID CONTROL LIMITED			
Statement of cash flows for the period ended 30th September,2024			
	Particulars	For the Period ended 30th September, 2024	For the Period ended 30th September, 2023
A	Cash flow from operating activities		
	Profit before Tax and Extra Ordinary Items	1,908.63	1,411.81
	Adjustments for:		
	Finance costs	114.78	163.82
	Provision for Gratuity		-
	Foreign Exchange fluctuation (Gain)/ Loss	(7.64)	15.38
	Depreciation and amortisation expense	289.41	200.62
	Non-cash Expenses	26.34	0.51
	Interest Income	(10.77)	(5.45)
	Operating profit before working capital changes	2,320.75	1,786.69
	(Increase)/ decrease in inventories	(527.96)	(989.54)
	(Increase)/ decrease in trade receivables	(4,327.70)	(3,811.40)
	(Increase) decrease in other non- current assets	(32.25)	-
	(Increase) decrease in other current assets	1,111.85	(1,703.17)
	Increase/(decrease) in trade payables	859.13	88.48
	Increase/(decrease) in other current liabilities	(15.64)	(158.17)
	Increase /(decrease) in Short term provisions	(3.48)	(8.50)
	Cash used/generated from operating activities	(615.30)	(4,795.61)
	Taxes paid	(51.88)	29.16
	Net cash flow from operating activities	(667.19)	(4,824.77)
B	Cash flows from investing activities		
	Payment for property, plant and equipment & Intangible assets	(185.40)	(819.60)
	Loans & advances given	(2.13)	(3.81)
	Interest Income	10.77	5.45
	Net cash flow from Investing activities	(176.76)	(817.96)
C	Cash flow from financing activities		
	Proceeds from Issue of Share Capital	-	8,483.38
	Net proceeds from borrowings	(351.77)	(2,645.09)
	Dividends Paid	-	-
	Interest paid	(114.78)	(163.82)
	Net cash flow from Financing Activities Net Cash Flow during the period Add: Opening Cash & Cash Equivalents	(466.55)	5,674.47
		(1,310.49)	31.75
		1,727.32	157.91
	Closing Cash and Cash Equivalents	416.83	189.65
	Total Cash and Cash Equivalents	416.83	189.65

Place : Mumbai
Date : 29-10-2024



CFF Fluid Control Limited

Sunil Menon Managing
Director DIN:- 00409485

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