



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/2024-25/AUG/03

August 13, 2024

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

Scrip Code: 523100

Security ID: COSMOFE

Sub: **Unaudited Financial Results for the quarter ended on June 30, 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. August 13, 2024, has inter alia approved the Un-audited Financial Results of the Company for the Quarter ended on June 30, 2024. Financial Results were duly reviewed 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 on 12.30 pm and concluded at 03.00 pm.

You are requested to take the same on records.

Thanking You.

Yours faithfully

For Cosmo Ferrites Limited

Niharika Gupta

Company Secretary & Compliance Officer

ACS No. A50409



Encl: as above



Auditor's Review Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Cosmo Ferrites Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Cosmo Ferrites Limited for the quarter ended 30th June 2024 attached herewith, 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 Regulation").
2. 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, is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. 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.
5. The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of that financial year, which were subjected to a limited review by us, as required under the listing Regulations.

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



Ankur Bagla
Partner

Membership Number: 521915

Place: New Delhi

Date: 13.08.2024

UDIN: 24521915gkFQVY2384



COSMO FERRITES LIMITED
UNAUDITED STANDALONE FINANCIAL RESULTS

Rs in lakhs

Sl. No.	Particulars	Quarter Ended		Year Ended	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
I.	Revenue from operations	2,237	2,569	2,696	9,776
II.	Other Income	26	70	77	294
III.	Total Revenue (I+II)	2,263	2,639	2,773	10,070
IV.	Expenses				
	(a) Cost of materials consumed	761	853	943	3,332
	(a) Purchase of Stock-in-trade	47	7	-	23
	(b) Change in inventories of finished goods, work in progress and stock in trade	(13)	50	(58)	30
	(c) Employees benefits expense	621	620	644	2,470
	(d) Finance costs	173	181	192	758
	(e) Depreciation and amortisation expense	119	123	120	486
	(f) Other expenses	780	869	864	3,202
	Total expenses	2,488	2,703	2,705	10,301
V.	Profit / (Loss) before exceptional items and tax (III-IV)	(225)	(64)	68	(231)
VI.	Exceptional items	-	-	(36)	(36)
VII.	Profit / (Loss) before tax (V-VI)	(225)	(64)	32	(267)
VIII.	Tax expense				
	(i) Current Tax	-	-	11	-
	(ii) Earlier Year Taxes	-	(1)	-	(1)
	(iii) Deferred Tax	(56)	(11)	(15)	(68)
	Total tax expense	(56)	(12)	(4)	(69)
IX.	Profit / (Loss) for the period (VII-VIII)	(169)	(52)	36	(198)
X.	Other comprehensive income				
	Items that will not be reclassified to profit or loss	1	6	(1)	2
	Items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income	1	6	(1)	2
XI.	Total comprehensive income (IX + X)	(168)	(46)	35	(196)
XII.	Paid-up equity share capital of Rs. 10/- each	1,203	1,203	1,203	1,203
XIII.	Other Equity				1,826
XIV.	Earnings Per Equity Share (EPS) (in Rs.)				
	Basic	(1.41)	(0.44)	0.31	(1.65)
	Diluted	(1.41)	(0.44)	0.31	(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 13th August 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.
- The figures for the quarter ended 31st March 2024 are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the third quarter of the current financial year.

Place : New Delhi
Date : 13th August, 2024

Ambrish Jaipuria
Managing Director

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

