



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/04

February 13, 2025

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

Scrip Code: 523100

Security ID: COSMOFE

Sub: Integrated Filing (Financial) for the third quarter ended December 31, 2024

Dear Sir,

Pursuant to Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4, please find enclosed herewith the Integrated Filing (Financial) for the third quarter ended December 31, 2024.

The above information is also available on the website of the Company i.e., www.cosmoferrites.com.

This is for your information and records.

Thanking You,

Yours faithfully
For **Cosmo Ferrites Limited**

Niharika Gupta
Company Secretary & Compliance Officer

Encl: as above





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FORMAT FOR QUARTERLY INTEGRATED FILING (FINANCIAL)

A. FINANCIAL RESULTS

The financial results are the same as filed by the Company with the Stock Exchange on February 13, 2025, a copy of which is attached herewith as “Annexure A”.

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Not Applicable.

C. DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

Not Applicable

D. DISCLOSURE OF RELATED PARTY TRANSACTIONS

The related party transactions are required to be submitted on a half yearly basis. Hence, not applicable for the quarter ended December 31, 2024.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED SEPARATELY)

Not Applicable for the quarter ended December 31, 2024.



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 1st April, 2024 to 31st 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						
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

