



"Striving to Enrich Power"

Date: 14.11.2024

To,  
The Listing Compliance  
**BSE Ltd.**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

**Ref. BSE Scrip Code: 543172**

**Sub: Outcome of the Meeting of Board of Directors held on 14<sup>th</sup> November, 2024 at 3:00 P.M.**

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the said Regulations, we inform you that the Board of Directors of the Company at its meeting held today, i.e. Thursday, November 14, 2024, inter alia, has approved the following items:

1. Standalone Un-Audited Financial Results of the Company for the half year ended on 30th September, 2024 along with Limited Review Report.

We further inform you that the Board Meeting commenced at 3:00 p.m. today and concluded at 3:30 p.m.

Kindly take same on your records.

Thanking You,

FOR, **COSPOWER ENGINEERING LIMITED**

OSWALD  
ROSARIO  
DSOUZA

Digitally signed by OSWALD ROSARIO  
DSOUZA  
DN: cn=OSWALD ROSARIO,  
o=COSPOWER ENGINEERING LTD,  
ou=NAIGAON, email=OSWALD.RSOUZA@COSPOWERENGINEERING.COM,  
c=IN, serial=1114152838+0530  
Date: 2024.11.14 15:28:38 +0530

**MR. OSWALD D'SOUZA**  
**WHOLE-TIME DIRECTOR**  
**DIN: 02711251**



**Encl:**

1. Un-Audited Financial Results for the half year ended September 30, 2024
2. Limited Review Report

**CosPower Engineering Limited**

**Registered Office & Works**  
No. 940, Sr. No.134/17A,Pazar Talav Road,  
Vaki Pada, Tal. Vasai, Naigaon East,  
Maharashtra 401208 India.

**Sales Office :**  
Delhi, Mumbai, Kolkata  
Chennai, Hyderabad,  
Jalna, Dhaka

Tel. : +91 8007036857  
E-mail : contact@cel.net.in  
Website : www.cel.net.in  
CIN No. : L31908MH2010PLC208016



To,  
The Board of Directors,  
Cospower Engineering Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results ("The Statement") of **Cospower Engineering Limited** ("The Company") for the half year ended September 30, 2024 attached herewith, being submitted by the company to the stock exchange pursuant to the requirement of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) regulations, 2015. ("Listing Regulations").
2. This statement which is responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principle laid down in Accounting Standard "Interim Financial Reporting" prescribed under section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and 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 in accordance with Standard on Review Engagement (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 required 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 personal and analytical procedures applicable to financial data and thus provides by less assurance than 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 result has not been prepared in accordance with applicable accounting standard and other recognized accounting practices and other accounting policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N B T AND CO  
Chartered Accountants  
FRN: - 140489W

*Ashutosh Biyani*



Ashutosh Biyani

Partner

M.No - 165017

Date: 14/11/2024

Place: Mumbai

UDIN No- 24165017BKC YUD9251

**COSPOWER ENGINEERING LIMITED**  
(CIN - L31908MH2010PLC208016)

**Statement of Unaudited Financial Results for the half year ended and year ended September 30, 2024 Pursuant to regulation 33 of SBBI (LODR) Regulation, 2015**

Particulars	Half Year Ended			Year Ended
	Unaudited	Audited	Unaudited	Audited
Date of Start of Period Date of End of Period	1-Apr-2024 30-Sep-2024	1-Oct-2023 31-Mar-2024	1-Apr-2023 30-Sep-2023	1-Apr-2023 31-Mar-2024
Income				
I. Revenue from operations	705.03	1,524.49	704.79	2,229.27
II. Other income	4.97	59.31	1.81	61.12
<b>III. Total Income (I + II)</b>	<b>709.99</b>	<b>1,583.80</b>	<b>706.59</b>	<b>2,290.39</b>
IV. Expenses:				
Cost of Raw Material Consumed	647.65	846.30	745.34	1,591.64
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(288.91)	101.93	(303.64)	(201.71)
Employee benefits expense	128.09	49.51	168.20	217.71
Finance costs	91.88	93.60	93.96	187.55
Depreciation and amortization expense	90.55	92.94	83.60	176.54
Other expenses	81.51	219.98	79.12	299.10
<b>Total expenses</b>	<b>750.76</b>	<b>1,404.26</b>	<b>866.58</b>	<b>2,270.84</b>
<b>V. Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>(40.77)</b>	<b>179.54</b>	<b>(159.98)</b>	<b>19.56</b>
VI. Exceptional items				
Insurance Claim Received	65.12	-	-	-
Loss due to fire in inventory and assets	-	-	-	-
<b>VII. Profit before extraordinary items and tax (V - VI)</b>	<b>24.35</b>	<b>179.54</b>	<b>(159.98)</b>	<b>19.56</b>
VIII. Extraordinary Items				
<b>IX. Profit before tax (VII- VIII)</b>	<b>24.35</b>	<b>179.54</b>	<b>(159.98)</b>	<b>19.56</b>
X Tax expense:				
(1) Current tax	-	18.76	-	18.76
(2) Deferred tax Liability (Asset)	-	29.12	(40.00)	(10.88)
(3) Excess/(Shortfall) Prov. For Tax in P.Y.	-	0.20	-	0.20
<b>XI Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>24.35</b>	<b>131.47</b>	<b>(119.99)</b>	<b>11.48</b>
XII Profit/(loss) from discontinuing operations		-	-	-
XIII Tax expense of discontinuing operations		-	-	-
<b>XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>XV Profit (Loss) for the period after tax (XI + XIV)</b>	<b>24.35</b>	<b>131.47</b>	<b>(119.99)</b>	<b>11.48</b>
XVI Paid up Equity Share Capital (Face value of Rs. 10 Each)	150.00	150.00	150.00	150.00
XVII Reserve and Surplus				
<b>Weighted Average No. of Equity Shares O/S</b>	<b>15,00,000</b>	<b>15,00,000</b>	<b>15,00,000</b>	<b>15,00,000</b>
XVIII Earnings per equity share:				
(1) Basic	1.62	8.76	(8.00)	0.77
(2) Diluted	1.62	8.76	(8.00)	0.77

**For Cospower Engineering Limited**  
(CIN: L31908MH2010PLC208016)

OSWALD  
ROSARIO  
DSOUZA

**Oswald Dsouza**  
**Wholtime Director**  
DIN: 02711251  
Date: 14/11/2024  
Place: Mumbai

**Notes:-**

- The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2024. The Statutory Auditors have carried out the limited audit review for the half year ended 30th September, 2024 and issued unmodified report thereon. These results are available on the Company's Website.
- The Financial Results have been prepared in accordance with the Accounting Standards as notified under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India as amended from time to time
- The statement is as per Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
- The company operates in a single segment only i.e. business Segment.
- The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
- There are no Investors Complaints pending as on 30th September, 2024.

**COSPOWER ENGINEERING LIMITED**  
(CIN -L31908MH2010PLC208016)

**Statement of Assets and Liabilities as at 30th September 2024 Pursuant to Regulations 33 of SEBI (LODR) Regulation 2015**

**Amount in Lakhs**

Particulars	Unaudited 30th September 2024	Audited 31st March 2024
<b>I. EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	150.00	150.00
(b) Reserves and surplus	596.56	572.21
<b>2 Non-current liabilities</b>		
(a) Long-term borrowings	1,208.65	1,109.29
(b) Long-term provisions	14.68	14.68
(c) Trade payables		
a) MSME	18.87	8.59
b) Other than MSME	71.91	45.97
<b>3 Current liabilities</b>		
(a) Short-term borrowings	773.52	847.85
(b) Trade payables		
a) MSME	236.64	260.51
b) Other than MSME	201.73	223.07
(c) Other current liabilities	105.86	126.40
(d) Short-term provisions	185.18	125.35
<b>TOTAL</b>	<b>3,563.61</b>	<b>3,483.93</b>
<b>II. ASSETS</b>		
<b>Non-current assets</b>		
<b>1 (a) Fixed assets</b>		
(i) Tangible assets	1,227.77	1,165.69
(ii) Intangible assets	4.16	5.37
(iii) Capital work-in-progress	-	141.65
(b) Long-term loans and advances	9.83	9.83
(c) Trade receivables - non current	236.52	236.52
(d) Deferred Tax Assets	16.45	16.45
(e) Other non-current assets	32.49	34.33
<b>2 Current assets</b>		
(a) Inventories	1,472.73	1,183.82
(b) Trade receivables	269.87	472.57
(c) Cash and cash equivalents	53.09	24.26
(d) Short-term loans and advances	41.40	90.50
(e) Other Current Assets	199.29	102.95
<b>TOTAL</b>	<b>3,563.61</b>	<b>3,483.93</b>

**For Cospower Engineering Limited**  
(CIN: L31908MH2010PLC208016)

**OSWALD**  
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**DSOUZA**  
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**Oswald Dsouza**  
Wholetime Director  
DIN: 02711251  
Date: 14/11/2024  
Place: Mumbai

**COSPOWER ENGINEERING LIMITED**  
(CIN -L31908MH2010PLC208016)

Statement of Cash flow for the half year ended September 30th, 2024 Pursuant to regulations 33 of SEBI (LODR) Regulation 2015

(Rupees in Lakhs)

Particulars	Unaudited	Audited
	30th September 2024	31st March 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/ (loss) before tax	24.35	19.56
Adjustments for:		
Depreciation and amortization expense	90.55	176.54
Interest expense	91.88	187.55
Interest income	(4.97)	(1.97)
Provision for Audit Fee	-	2.00
Provision for Gratuity	-	1.23
<b>Operating (loss) before working capital changes</b>	<b>201.81</b>	<b>384.91</b>
<b>Adjustments for working capital change in:</b>		
(Increase) / Decrease in inventories	(288.91)	(210.87)
(Increase) / Decrease in trade receivables (current+non current)	202.70	(169.72)
(Increase) / Decrease in short-term loans and advances	49.10	(7.83)
(Increase) / Decrease in Long-term loans and advances	-	10.61
(Increase) / Decrease in other current assets	(96.34)	108.75
(Increase) / Decrease in other non current assets	1.84	14.43
Increase / (Decrease) in trade payables	(9.00)	30.18
Increase / (Decrease) in other current liabilities	(20.54)	89.70
Increase / (Decrease) in short-term provisions	59.83	12.34
Increase / (Decrease) in long-term provisions	-	(3.34)
<b>Cash generated from / (used in) operating activities</b>	<b>100.49</b>	<b>259.16</b>
Taxes paid	-	(18.96)
<b>Net cash generated from / (used in) operating activities</b>	<b>100.49</b>	<b>240.20</b>
<b>B. CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets	(151.42)	(111.48)
(Increase) / Transfer in CWIP	141.65	(144.54)
Interest received	4.97	1.97
<b>Net cash (used in) investing activities</b>	<b>(4.81)</b>	<b>(254.06)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase / (Decrease) in short-term Borrowings	(74.33)	316.09
Proceeds/(Repayment) from long term borrowings	99.36	(114.10)
Interest paid	(91.88)	(187.55)
<b>Net cash generated from financing activities</b>	<b>(66.85)</b>	<b>14.43</b>
<b>Net (decrease) / increase in cash and cash equivalents (A+B+C)</b>	<b>28.83</b>	<b>0.57</b>
Cash and cash equivalents-opening balance	24.26	23.69
Cash and cash equivalents-closing balance	53.09	24.26

**For Cospower Engineering Limited**  
(CIN: L31908MH2010PLC208016)

OSWALD  
ROSARIO  
DSOUZA

**Oswald Dsouza**  
Wholetime Director  
DIN: 02711251  
Date: 14/11/2024  
Place: Mumbai