



COSMIC CRF LIMITED

CIN NO. L27100WB2021PLC250447

Phone No. +91 33-79647499, E-mail: info@cosmiccrf.com, www.cosmiccrf.com

Ref: CCL/BSE/2023-2024/018

Date: November 11, 2023

Listing Department,
BSE Limited
P.J. Towers,
Dalal Street
Mumbai-400001

Scrip Code: 543928

Dear Sir / Madam,

Sub: Submission of Newspaper Clipping of Unaudited Financial Results for the half year ended September 30, 2023

With reference to the captioned subject, please find attached herewith copies of newspaper publication of the Unaudited Financial Results of the Company for the half year ended 30th September, 2023 published on Saturday, 11th November, 2023 in following Newspaper(s):

1. Financial Express [English Newspaper-All India]
2. Ekdin [Bengali Newspaper-Published in Kolkata]

Kindly take the above information on records and disseminate.

Thanking you,

Yours faithfully
For Cosmic CRF Limited

ANITA KUMARI
GUPTA

Digitally signed by
ANITA KUMARI GUPTA
Date: 2023.11.11
13:26:54 +05'30'



Anita Kumari Gupta
Company Secretary & Compliance Officer
Encl. as above

The Financial Express
Published from Kolkata dt 11/11/23
Page No. 22

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COSMIC CRF LIMITED

CIN:L27100WB2021PLC250447
Registered Office:19, Monohar Pukur Road, 2nd Floor, Kolkata - 700029
email :cs@cosmiccrf.com, Phone :- +91 33796 47499 website: www.cosmiccrf.com

**UNAUDITED STATEMENT OF PROFIT AND LOSS
FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023**

(₹ in lakhs)

Sr. No.	Particulars	Half Year Ended			Year Ended
		30.09.2023 (Unaudited)	31.03.2023 (Unaudited)	30.09.2022 (Unaudited)	
1	Total Income from Operations	12349.77	10690.73	1258.58	12149.31
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extra ordinary items)	773.30	787.49	80.49	867.97
3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extra ordinary items)	773.30	787.49	80.49	867.97
4	Net Profit/(Loss) for the period after Tax (Exceptional and/or Extra ordinary items)	679.46	560.71	80.49	641.19
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax)				
6	Equity Share Capital	692.20	510.00	510.00	510.00
7	Earning per Equity Share (Basic)	11.28	11.67	1.83	13.50
	Earning per Equity Share (Diluted)	11.28	11.67	1.83	13.50

Notes on Standalone Financials Results:

- The above results published in accordance with Reg. 33 of SEBI (LODR), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 10, 2023. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
- As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are Listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of IndAS.
- The Company's operating segment based on the company's products include Iron & Steel based railway wagon parts & components etc under one segment, therefore separate segment reporting is not applicable.
- The Company is implementing its Expansion Project (CAPEX) as stated in Prospectus and planning to complete the expansion project within the scheduled time.
- Earning per share have been calculated on the weighted average of the share capital outstanding during the end of the half year i.e. 30th September/ or at the end of the year. Half Yearly EPS is not annualised.
- Pursuant to an order by Hon'ble High Court at Calcutta (Division Bench) dated 30th August, 2023 has appointed an Ex Supreme Court Judge as the Sole Arbitrator to adjudicate the issues and differences between the parties pertaining to the Business Transfer Agreement dated January 19, 2022 involving the Contingent Liability amounting to Rs.1034.33 Lakhs. The instant matter is pending for adjudication and financial effect if any will be provided on settlement of the issue.
- The Company has revalued the Property, Plant & Equipment based on valuation report dated 14th June, 2023 issued by the Registered Valuer and adopted its value resulting in Revaluation Reserve of Rs. 4473.95 Lakhs and corresponding increase in Property, Plant & Equipment. In view of the same incremental depreciation of Rs.110.07 Lakhs has been adjusted against Revaluation Reserve and transfer to Retained Earning.
- During the current period the company has successfully won a bid through CIRP under price challenge mechanism dated 11th October, 2023 for acquisition of a Company with Shed /Structure, Building and Plant & Machinery etc situated at Domjur, District- Howrah, WB having similar line of activities. The approval from CoC/ NCLT is awaited in this respect. The Company is anticipating the production capacity of the company will increase substantially on completion of the acquisition.

For and on behalf of the Board of Directors
Cosmic CRF Limited
SD/-
Aditya Vikram Birla
Managing Director
DIN:06613927

Place : Kolkata
Date : 10th November, 2023

0, 2023
Lakhs
Previous
ending
March,
2023
240.71
(86.16)
(86.16)
(86.16)
(92.10)
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(131)
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(Audited)
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(94.40)
(94.40)
(44.91)
(44.46)

১৫২৬০১৩৭৪ - ২০১৯ সালের। চৌহদ্দি : উত্তরে : ১৪ বর্গফুট শিবাচল রোড, পূর্বে একতলা বসবাসের ভবন, পশ্চিমে : দোতলা বসবাসের ভবন, দক্ষিণে : একতলা বসবাসের ভবন সমন্বিত।

তারিখ : ০৭.১১.২০২৩
স্থান : কলকাতা

অনুমোদিত অফিসার
পাঞ্জাব আন্ড সিন্দ ব্যাঙ্ক

The EKDN, Published in Kolkata

COSMIC CRF LIMITED

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(₹ in lakhs)

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Aditya Vikram Birla
Managing Director
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Place : Kolkata

Date : 10th November, 2023

প্রাক
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খড়গ
পার্দে
বিক্র
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তারিখ
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