

Ref No :- CHO/2024-25/BSE
Date: 13th February, 2025

To,
The Manager (Listing)
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai -400 001
email ID: corp.relations@bseindia.com

Ref : Cosco(India) Limited
Scrip Code : 530545

Sub: Outcome of Board Meeting dated 13th February, 2025.

Dear Sir / Madam,

Pursuant to Regulation(s) 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company in its meeting held on today i.e., 13th February, 2025 has considered and approved the following business as mentioned below;

1. Un-audited Standalone Financial Results of the Company as per Indian Accounting Standards (IND-AS) for the quarter and nine months ended December 31st 2024 and also taken on record Limited Review Report received from Statutory Auditor of the Company.

Pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Copy of the aforesaid results along with the Limited Review Report is enclosed herewith.

Further, an extract of the aforementioned results would be published in the newspapers in accordance with the Listing Regulations.

2. Appointment of M/s. Akhil Rohtagi & Co. Company Secretaries (Firm Registration No:- P1995DE072900) as Secretarial Auditor of the Company for Financial Year 2024-25.

In this regards, relevant information of M/s. Akhil Rohtagi & Co., Company Secretaries as required under Regulation 30 of SEBI Listing Regulations w.r.t. SEBI circular SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023.

S. No.	Particulars	Details
1	Name	Akhil Rohtagi & Co.
	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Re-appointment



2	Date of appointment /re-appointment/ cessation (as applicable) & term of appointment /re-appointment;	Date of Re-appointment-13 th February, 2025 Term of Appointment- for the FY 2024-2025
3	Brief Profile (in case of Appointment)	<p>Akhil Rohtagi & Co., Company Secretaries having FIRM Reg. No. P1995DE072900. Email Id: rohatgi_co_secy@gmail.com; csdelhi84@gmail.com Address: 21, Shamnath Marg, Civil Lines, Delhi - 110054. Field of Experience: Akhil Rohtagi & Co., led by Mr. Akhil Rohtagi and Mr. Deepak Kumar, is a professional services and corporate advisory firm that offers comprehensive solutions for all the secretarial and legal requirements of businesses. With a focus on delivering exceptional service and building long-term relationships with its clients, the firm has established itself as a trusted partner for businesses across a wide range of industries. Akhil Rohtagi & Co. Firm having rich experience in conducting Secretarial Audit of many reputed Listed Public Sector Undertaking.</p>
4	Disclosure of relationships between directors (in case of appointment of a director)	Neither Akhil Rohtagi & Co. nor any of its Partner is related to any of the Directors of the Company.

3. Mr. Rajesh Kumar Khurana a Senior Management Employee (Finance Manager and Head of Accounts) has opted for retirement from the continuous Services of Cosco (India) Limited w.e.f 31.12.2024. Pursuant to his retirement the Company continuing with his services on ad-hoc basis. The Board approved/noted the same.

In this regards, relevant information of Mr. Rakesh Kumar Khurana as required under Regulation 30 of SEBI Listing Regulations w.r.t. SEBI circular SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023.

S. No.	Particulars	Details
1	Name	Mr. Rajesh Kumar Khurana
	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Retirement
2	Date of appointment /re-appointment/ cessation (as applicable) & term of appointment /re-appointment;	Not Applicable as it is a case of retirement after serving full length of service.



3	Brief Profile (in case of Appointment)	Not Applicable
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

4. Board has approved the amendment in "Cosco India Limited Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons. The amended Code is available on the Company's website at www.cosco.in.

We further inform you that the Board Meeting commenced at the scheduled time at 04.00 P.M and concluded at 04.50 P.M.

This is for your information and record. Kindly update the particulars in Corp. info tab of Cosco (India) Limited on the BSE Website and any other place as required.

Thanking You
For Cosco (India) Limited

Sudha Singh

Sudha Singh
Company Secretary and Compliance Officer



SUDHA SINGH
Digitally signed by
SUDHA SINGH
Date: 2025.02.13
16:54:37 +05'30'

Encl: as above

Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2024

Sl. No.	Particulars	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
	Income						(₹ in lakhs)
1(a)	Revenue from operations	4,084.54	3,815.71	4,067.38	12,728.17	12,735.95	17,655.17
(b)	Other income	12.90	14.82	(1.15)	90.91	66.59	94.51
	Total Income	4,097.44	3,830.53	4,066.23	12,819.08	12,802.54	17,749.68
2	Expenses						
(a)	Cost of materials consumed	826.70	799.25	765.73	2,492.99	2,514.83	3,412.67
(b)	Purchase of stock in trade	1,728.34	2,222.70	1,680.42	6,033.84	5,251.22	7,319.66
(c)	Changes in inventories of finished goods, work in progress and stock-in-trade	2.52	(738.22)	(89.61)	(663.50)	(190.28)	(41.03)
(d)	Employee benefits expense	513.17	524.27	505.50	1,551.86	1,484.76	1,983.67
(e)	Finance costs	137.77	143.20	124.14	404.61	383.03	523.13
(f)	Depreciation and amortisation expenses	64.73	63.66	61.74	188.44	177.42	237.58
(g)	Other expenses	778.91	787.46	908.13	2,521.55	2,825.97	3,844.94
	Total Expenses	4,052.14	3,802.32	3,956.05	12,529.79	12,446.95	17,280.62
3	Profit before tax (1-2)	45.30	28.21	110.18	289.29	355.59	469.06
4	Total Tax expense						
(a)	Current tax	9.07	12.95	34.22	88.42	106.20	150.05
(b)	Tax adjustment related to earlier years	-	0.63	(8.12)	0.63	(8.12)	(5.39)
(c)	Deferred tax charges / (credit)	(0.13)	(5.25)	(31.19)	(9.16)	22.08	3.61
	Total	8.94	8.33	(5.09)	79.89	120.16	148.27
5	Net Profit for the period (3-4)	36.36	19.88	115.27	209.40	235.43	320.79
6	Other comprehensive Income, net of income tax						
(i)	Items that will not be reclassified to profit or loss	(1.61)	0.80	1.00	-	3.00	5.81
(ii)	Income tax relating to items that will not be re-classified to profit or loss	0.40	(0.20)	(0.25)	-	(0.75)	(1.46)
7	Total comprehensive income for the period (5+6)	35.15	20.48	116.02	209.40	237.68	325.14
8	Paid up equity share capital (Face value of ₹ 10 each)	416.10	416.10	416.10	416.10	416.10	4,564.57
9	Other Equity						
10	Earning Per Share in ₹ *						
	(of ₹10 each) :						
(a)	Basic	0.87	0.48	2.77	5.03	5.66	7.71
(b)	Diluted	0.87	0.48	2.77	5.03	5.66	7.71
	* Not Annualised for the Quarter.						



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**Segment wise Revenue, Results and Capital Employed for the Quarter and Nine Months ended
 December 31, 2024**

Sl. No.	Particulars	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
1 Primary Segment Information							
	Segment Revenue :						
	i) Manufactured Products	1,499.36	1,348.23	1,603.90	4,798.88	5,179.98	7,319.69
	ii) Stock in Trade	2,585.18	2,467.48	2,463.48	7,929.29	7,555.97	10,335.48
	Total	4,084.54	3,815.71	4,067.38	12,728.17	12,735.95	17,655.17
	Less Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income From Operations	4,084.54	3,815.71	4,067.38	12,728.17	12,735.95	17,655.17
2 Segment Results:							
	Profit / (Loss) Before Interest and Tax						
	i) Manufactured Products	(29.41)	65.60	29.67	159.75	222.68	283.61
	ii) Stock in Trade	217.63	109.04	223.49	497.41	502.44	684.85
	Total	188.22	174.64	253.16	657.16	725.12	968.46
	Less Finance Cost	137.77	143.19	124.14	404.61	383.03	523.13
	Less Other unallocable expenses net of unallocable income	5.15	3.24	18.84	(36.74)	(13.50)	(23.73)
	Total Profit Before Tax	45.30	28.21	110.18	289.29	355.59	469.06
3 Capital Employed:							
	i) Manufactured Products	4,350.54	4,204.04	4,015.50	4,350.54	4,015.50	3,899.41
	ii) Stock in Trade	6,673.59	6,686.70	6,314.93	6,673.59	6,314.93	6,379.70
	iii) Unallocated	(4,320.20)	(4,210.10)	(3,855.16)	(4,320.20)	(3,855.16)	(3,749.84)
	Total	6,703.93	6,680.64	6,475.27	6,703.93	6,475.27	6,529.27

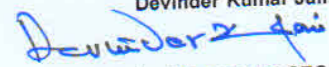
Notes :-

- The above unaudited financial results of the Company for the quarter ended 31st December, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th February, 2025.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- i) Provisions for bonus, leave encashment and gratuity are made proportionately on the basis of amount provided / incurred in F.Y 2023-24, ii) Commission on Sales is accounted for on payment basis, iii) Provision for special discount of ₹ 179.68 lakhs is made on the basis of estimates provided by management, the exact calculation of the amount would be made at the year end. iv) Other comprehensive income is recognised at the year end.
- Contingent Liabilities- Claims against the company, being subjudice, not acknowledged as debts - ₹103.47 lakhs.
- The company has not provided any warranty claims in this quarter as the warranty of ₹ 26.69 lakhs provided upto period ended Sep.'24 is considered sufficient by the management to cover the estimated Liability.
- GST Input Tax credit of ₹ 26.71 lakhs is under reconciliation with Electronic Credit Ledger of ₹ 12.41 lakhs.
- Other Income includes i) ₹ 48.44 lakhs against Provision for Warranty written back, ii) ₹ 36.93 lakhs against Foreign exchange fluctuation gain, iii) Insurance Claim of ₹ 2.34 lakhs, iv) ₹ 2.67 lakhs towards Refund of Duties and Taxes on Exported Products (RODTEP) pending verification on ICEGATE Portal
- The inventory has been certified by the management in terms of quantity and valuation.
- Figures for the previous reporting period have been regrouped / reclassified and rearranged, wherever necessary, to correspond with the current reporting period classification / disclosure.

Place : Delhi
Date : 13.02.2025



By Order of the Board
for Cosco (India) Limited
Devinder Kumar Jain
Managing Director and CEO
DIN : 00191539




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EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

Sl. No.	Particulars	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
1	Total Income from operations	4,097.44	3,830.53	4,066.23	12,819.08	12,802.54	17,749.68
2	Net Profit for the period before Tax	45.30	28.21	110.18	289.29	355.59	469.06
3	Net Profit for the period after tax	36.36	19.88	115.27	209.40	235.43	320.79
4	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	35.15	20.48	116.02	209.40	237.68	325.14
5	Equity Share Capital	416.10	416.10	416.10	416.10	416.10	416.10
6	Other Equity						4,564.57
7	Earnings Per Share (of ₹ 10 each)						
(a)	Basic (₹)	0.87	0.48	2.77	5.03	5.66	7.71
(b)	Diluted (₹)	0.87	0.48	2.77	5.03	5.66	7.71

Notes :-

- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly / Annual Financial Results are available on the Stock Exchange Websites (www.bseindia.com/corporates) and on the Company's website www.cosco.in.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on February 13, 2025.

By Order of the Board
 for Cosco (India) Limited
 Devinder Kumar Jain



Managing Director and CEO
 DIN : 00191539

Place : Delhi
 Date : 13.02.2025





MADAN & ASSOCIATES
CHARTERED ACCOUNTANTS

Flat No.1003, 10th Floor
Kailash Building, K.G. Marg
New Delhi-110001
PH: 9818465333
PAN: AAAPM5122B
E-mail: mk_madaan@yahoo.com

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
STANDALONE FINANCIAL RESULTS**

To
The Board of Directors,
Cosco India Limited,
2/8 Roop Nagar ,
New Delhi-110007

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results along with the notes thereon, of Cosco (India) Limited, ("the Company") for the quarter ended December 31 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared substantially in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making



inquiries, primarily of company's personnel 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 Standard on Auditing specified under section 143(10) of the companies Act, 2013 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.

4. Based on our review conducted as stated in paragraph 3 above and read with the notes accompanying the Statement, nothing has come to our attention that causes us to believe that the accompanying Statement prepared substantially in accordance with the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement

5. Emphasis of matters

We draw attention to the following notes accompanying standalone financial statement.

Note no. 3 regarding various Provisions, Note no.7 regarding other income and Note no. 8 regarding Inventory Valuation,.

for Madan and Associates
Chartered Accountants
Firm's registration number: 000185N



M. K. Madan

MK. Madan
(proprietor)

Membership number: 082214

Place: New Delhi

Date: 13.02.2025

UDIN: 25082214BMLHWX2730