COSPOWER ENGINEERING LIMITED

(CIN -L31908MH2010PLC208016)

Statement of Cash flow for the half year ended September 30th, 2025 Pursuant to regulations 33 of SEBI (LODR) Regulation 2015

(Rupees in Lakhs)

Particulars	Unaudited	Audited
	30th September 2025	31st March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/ (loss) before tax	313.93	218.25
Adjustments for:		
Depreciation and amortization expense	82.46	187.01
Interest expense	40.43	173.20
Interest income	(6.03)	(2.49)
Provision for Audit Fee	-	
Provision for Gratuity	-	9.44
Operating (loss) before working capital changes	**430.78**	**585.41**
Adjustments for working capital change in:		
(Increase) / Decrease in inventories	74.19	(640.32)
(Increase) / Decrease in trade receivables (current+non current)	(705.76)	(415.07)
(Increase) / Decrease in short-term loans and advances	58.69	(35.96)
(Increase) / Decrease in Long-term loans and advances	(0.95)	(0.35)
(Increase) / Decrease in other current assets	(373.21)	(48.14)
(Increase) / Decrease in other non current assets	(2.00)	0.57
Increase / (Decrease) in trade payables	(195.47)	544.55
Increase / (Decrease) in other current liabilities	(282.27)	239.34
Increase / (Decrease) in short-term provisions	206.11	104.40
Increase / (Decrease) in long-term provisions	11.42	(0.00)
Cash generated from / (used in) operating activities	**(778.45)**	**334.42**
Taxes paid	(88.00)	(90.91)
Net cash generated from / (used in) operating activities	**(866.45)**	**243.51**
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(35.85)	(170.90)
(Increase) / Transfer in CWIP	(15.85)	141.65
Interest received	6.03	2.49
Net cash (used in) investing activities	**(45.67)**	**(26.76)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in short-term Borrowings	598.20	47.46
Proceeds/(Repayment) from long term borrowings	(217.81)	(178.17)
Proceeds from Preferential Issue of Shares	-	17.45
Proceeds received in security premium account	-	924.85
Interest paid	(40.43)	(173.20)
Net cash generated from financing activities	**339.96**	**638.39**
Net (decrease) / increase in cash and cash equivalents (A+B+C)	**(572.16)**	**855.14**
Cash and cash equivalents-opening balance	**879.40**	**24.26**
Cash and cash equivalents-closing balance	**307.24**	**879.40**

For Cospower Engineering Limited
(CIN-L31908MH2010PLC208016)

COSPOWER ENGINEERING LTD. MUMBAI

Oswald Dsouza
Wholetime Director
DIN: 02711251
Date: November 14, 2025
Place: Mumbai