M/S. Cospower Engineering Limited
(CIN -L31908MH2010PLC208016)
Statement of Profit and Loss for the half year ended and year ended March 31, 2025 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Rupees in Lakhs except EPS)

	Particulars	Half Year Ended			Year Ended	
		Audited	Unaudited	Unaudited	Audited	Audited
	Date of Start of Period	1-Oct-2024	1-Apr-2024	1-Oct-2023	1-Apr-2024	1-Apr-2023
	Date of End of Period	31-Mar-2025	30-Sep-2024	31-Mar-2024	31-Mar-2025	31-Mar-2024
	Income					
I.	Revenue from operations	2,065.13	705.03	1,524.49	2,770.15	2,229.27
II.	Other income	35.74	4.97	59.31	40.70	61.12
III.	**Total Income (I + II)**	**2,100.86**	**709.99**	**1,583.80**	**2,810.86**	**2,290.39**
IV.	Expenses:					
	Cost of Raw Material Consumed	1,544.47	647.65	846.30	2,192.12	1,591.64
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(333.05)	(288.91)	101.93	(621.96)	(201.71)
	Employee benefits expense	87.56	128.09	49.51	215.65	217.71
	Finance costs	143.81	91.88	93.60	235.69	187.55
	Depreciation and amortization expense	96.47	90.55	92.94	187.01	176.54
	Other expenses	307.23	81.51	219.98	388.73	299.10
	Total expenses	**1,846.48**	**750.76**	**1,404.26**	**2,597.24**	**2,270.84**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**	254.39	(40.77)	179.54	213.62	19.56
VI.	Exceptional items			-		
	Insurance Policy Surrender Value Received	-	65.12	-	65.12	-
	Insurance Claim receivable written Off	(60.50)	-	-	(60.50)	-
VII.	**Profit before extraordinary items and tax (V - VI)**	193.89	24.36	179.54	218.25	19.56
VIII.	Extraordinary Items			-		
IX.	**Profit before tax (VII- VIII)**	193.89	24.36	179.54	218.25	19.56
X	Tax expense:					
	(1) Current tax	88.00	-	18.76	88.00	18.76
	(2) Deferred tax Liability (Asset)	(25.94)	-	29.12	(25.94)	(10.88)
	(3) Excess/(Shortfall) Prov. For Tax in P.Y.	2.91	-	0.20	2.91	0.20
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**	128.92	24.36	131.47	153.28	11.48
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**	-	-	-	-	-
XV	**Profit (Loss) for the period after tax (XI + XIV)**	128.92	24.36	131.47	153.28	11.48
XVI	**Paid up Equity Share Capital (Face value of Rs. 10 Each)**	167.45	150.00	150.00	167.45	150.00
XVII	**Reserve and Surplus**				1,650.34	572.21
	Weighted Average No. of Equity Shares O/S	15,01,434	15,00,000	15,00,000	15,01,434	15,00,000
XVIII	**Earnings per equity share:**					
	(1) Basic	8.59	1.62	8.76	10.21	0.77
	(2) Diluted	8.59	1.62	8.76	10.21	0.77

For Cospower Engineering Limited
(CIN: L31908MH2010PLC208016)

OSWALD ROSARIO DSOUZA

COSPOWER ENGINEERING LTD. NAIGAON

Oswald Dsouza
Wholetime Director
DIN: 02711251
Date: 06/06/2025
Place: Mumbai

Notes:-

1) The above Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 6th June, 2025. The Statutory Auditors have carried out the audit for the half year ended and year ended 31st March, 2025 and issued unmodified report thereon. These results are available on the Company's Website.

2) 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.

3) 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').

4) The Company is operating in the single segment and hence provisions relating to the Segment Reporting as per AS-17 "Segment Reporting" not applicable.

5) The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.

6) The Statement includes the results for the half year ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2025 and the published unaudited year-to-date figures up to the first half year of the current financial year.

7) During the period there has been increase in Authorized Share capital of the Company from Rs. 1,50,00,000/- divided into 15,00,000 Equity Shares of Rs. 10/- to Rs. 1,75,00,000/- divided into 17,50,000 Equity Shares of Rs. 10/- on March 3, 2025

8) During the period the Company has issued 140,500 equity shares of ₹10.00/- each a premium of ₹530.00/- per share (fully paid-up) through private placement on a preferential basis, following approval by the members at the Extraordinary General Meeting (EGM) held on March 3, 2025.

9) During the period the Company has allotted 34,000 equity shares of ₹10.00/- each at a premium of ₹530.00/- per share (fully paid-up) through private placement on a preferential basis to the promoters of the company against the conversion of loan of Rs. 18,360,000/-, following approval by the members at the Extraordinary General Meeting (EGM) held on March 3, 2025.

10) The current paid up share capital of the company is Rs. 1,67,45,000/- consists of 16,74,500 Equity Shares of Rs.10 each.

11) There are no Investors Complaints pending as on 31st March, 2025.

12) Earning per share not annualized for the half year ended 31st March, 2025 and 30th September, 2024.

M/S. Cospower Engineering Limited

(CIN -L31908MH2010PLC208016)

Statement of Assets and Liabilities as at 31st March 2025 Pursuant to Regulations 33 of SEBI (LODR) Regulation 2015

Rupees in Lakhs

	Particulars	As at 31st March 2025	As at 31st March 2024
I.	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	167.45	150.00
	(b) Reserves and surplus	1,650.34	572.21
2	**Non-current liabilities**		
	(a) Long-term borrowings	931.13	1,109.29
	(b) Long-term provisions	15.28	14.68
	(c) Trade payables		
	(i) total outstanding dues of micro enterprises and small enterprises	34.47	8.59
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	73.11	45.97
3	**Current liabilities**		
	(a) Short-term borrowings	895.31	847.85
	(b) Trade payables		
	(i) total outstanding dues of micro enterprises and small enterprises	355.22	260.51
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	619.90	223.07
	(c) Other current liabilities	365.74	126.40
	(d) Short-term provisions	238.59	125.35
	TOTAL	5,346.53	3,483.93
II.	**ASSETS**		
	Non-current assets		
1	(a) Fixed assets		
	(i) Tangible assets	1,151.99	1,165.69
	(ii) Intangible assets	2.95	5.37
	(iii) Capital work-in-progress	-	141.65
	(b) Long-term loans and advances	10.18	9.83
	(c) Trade receivables - non current	167.38	236.52
	(d) Deferred Tax Assets	42.40	16.45
	(e) Other non-current assets	33.76	34.33
2	**Current assets**		
	(a) Inventories	1,824.15	1,183.82
	(b) Trade receivables	956.78	472.57
	(c) Cash and cash equivalents	879.40	24.26
	(d) Short-term loans and advances	126.46	90.50
	(e) Other Current Assets	151.09	102.95
	TOTAL	5,346.53	3,483.93

For Cospower Engineering Limited
(CIN: L31908MH2010PLC208016)

OSWALD ROSARIO DSOUZA

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postalCode=400064, st=Maharashtra,
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Date: 2025.06.06 22:02:18 +05'30'

Oswald Dsouza
Wholetime Director
DIN: 02711251
Date: 06/06/2025
Place: Mumbai

COSPOWER ENGINEERING LTD. ★ NAIGAON

Cospower Engineering Limited
(CIN -L31908MH2010PLC208016)
Statement of Cash flow for the year period ended March 31st, 2025 Pursuant to regulations 33 of SEBI (LODR) Regulation 2015

Rupees in Lakhs

Particulars	Year ended 31st March 2025	Year ended 31st March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/ (loss) before tax	218.25	19.56
Adjustments for:		
Depreciation and amortization expense	187.01	176.54
Interest expense	173.20	187.55
Interest income	(2.49)	(1.97)
Provision for Gratuity	9.44	1.23
Operating (loss) before working capital changes	**585.41**	**382.91**
Adjustments for working capital change in:		
(Increase) / Decrease in inventories	(640.32)	(210.87)
(Increase) / Decrease in trade receivables (current and non current)	(415.07)	(169.72)
(Increase) / Decrease in short-term loans and advances	(35.96)	(7.83)
(Increase) / Decrease in Long-term loans and advances	(0.35)	10.61
(Increase) / Decrease in other current assets	(48.14)	108.75
(Increase) / Decrease in other non-current assets	0.57	14.43
Increase / (Decrease) in trade payables (current and non current)	544.55	30.18
Increase / (Decrease) in other current liabilities	239.34	89.70
Increase / (Decrease) in short-term provisions	104.40	14.34
Increase / (Decrease) in long-term provisions	(0.00)	(3.34)
Cash generated from / (used in) operating activities	**334.42**	**259.16**
Taxes paid/payable	(90.91)	(18.96)
Net cash generated from / (used in) operating activities	**243.51**	**240.20**
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(170.90)	(111.48)
(Increase) / Decrease in CWIP	141.65	(144.54)
Interest received	2.49	1.97
Net cash (used in) investing activities	**(26.76)**	**(254.06)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) from long term borrowings	(178.17)	(114.10)
Increase / (Decrease) in short-term Borrowings	47.46	316.09
Proceeds from Preferential Issue of Shares	17.45	-
Proceeds received in security premium account	924.85	-
Interest Expense	(173.20)	(187.55)
Net cash generated from financing activities	**638.39**	**14.43**
Net (decrease) / increase in cash and cash equivalents (A+B+C)	**855.14**	**0.57**
Cash and cash equivalents-opening balance		
Cash in hand	5.03	2.67
Balances with scheduled banks on current account and fixed deposits	19.23	21.02
	24.26	**23.69**
Closing Cash & Cash Equivalents	**879.40**	**24.26**
Cash and cash equivalents-closing balance		
Cash in hand	7.08	5.03
Balances with scheduled banks on current account and fixed deposits	872.32	19.23
	879.40	**24.26**

For Cospower Engineering Limited
(CIN: L31908MH2010PLC208016)

OSWALD ROSARIO DSOUZA

Oswald Dsouza
Wholetime Director
DIN: 02711251
Date: 06/06/2025
Place: Mumbai

COSPOWER ENGINEERING LTD. NAIGAON