

Independent Auditor's Limited Review Report on Unaudited Half Yearly Standalone Financial Results of Cospower Engineering Limited under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended

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, 2025 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 C.J.K. Associates
Chartered Accountants
FRN: 117467W


CA N. B. Chavan
Partner
Membership No: 042709
Place: Mumbai
Date: November 14, 2025
UDIN: 25042709BMJAWJ7149

