Cospower Engineering Limited
(CIN -L31908MH2010PLC208016)
Statement of Assets and Liabilities as at 31st March 2026 Pursuant to Regulations 33 of SEBI (LODR) Regulation 2015

Rupees in Lakhs

		Particulars	As at 31st March 2026	As at 31st March 2025
I.		**EQUITY AND LIABILITIES**		
	1	**Shareholders' funds**		
		(a) Share capital	183.65	167.45
		(b) Reserves and surplus	4,540.16	1,650.34
	2	**Non-current liabilities**		
		(a) Long-term borrowings	684.87	931.13
		(b) Long-term provisions	22.55	15.28
	3	**Current liabilities**		
		(a) Short-term borrowings	2,083.93	895.31
		(b) Trade payables		
		(i) total outstanding dues of micro enterprises and small enterprises	241.67	389.69
		(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	371.32	693.01
		(c) Other current liabilities	314.14	365.74
		(d) Short-term provisions	329.87	235.44
		TOTAL	**8,772.16**	**5,343.38**
II.		**ASSETS**		
		Non-current assets		
	1	(a) Property, Plant and Equipment and Intangible Assets		
		(i) Property, Plant and Equipment	1,280.90	1,151.99
		(ii) Intangible assets	1.67	2.95
		(b) Non Current Investments	40.24	-
		(c) Deferred Tax Assets	52.84	42.40
		(d) Long-term loans and advances	1.20	10.18
		(e) Other non-current assets	213.64	124.35
	2	**Current assets**		
		(a) Current Investments	1,030.51	-
		(b) Inventories	1,048.18	1,824.15
		(c) Trade receivables	4,155.65	1,124.16
		(d) Cash and cash equivalents	185.24	788.81
		(e) Short-term loans and advances	474.15	268.01
		(f) Other Current Assets	287.96	6.39
		TOTAL	**8,772.16**	**5,343.38**

Figures of previous period have been rearranged / reclassified wherever necessary to correspond with figures of current period

For and on behalf of the Board of Directors
Cospower Engineering Limited
(CIN: L31908MH2010PLC208016)

Oswald Dsouza
Wholetime Director
DIN: 02711251
Date : May 27,2026
Place: Mumbai

COSPOWER ENGINEERING LTD. MUMBAI

M/S. Cospower Engineering Limited
(CIN -L31908MH2010PLC208016)
Statement of Profit and Loss for the half year ended and year ended March 31, 2026 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Rupees in Lakhs except EPS)

		Half Year Ended			Year Ended	
	Particulars	**Audited**	**Unaudited**	**Audied**	**Audited**	**Audited**
	Date of Start of Period	**1-Oct-2025**	**1-Apr-2025**	**1-Oct-2024**	**1-Apr-2025**	**1-Apr-2024**
	Date of End of Period	**31-Mar-2026**	**30-Sep-2025**	**31-Mar-2025**	**31-Mar-2026**	**31-Mar-2025**
	Income					
I.	Revenue from operations	7,462.36	3,254.97	2,065.13	10,717.33	2,770.13
II.	Other income	16.31	6.99	35.74	23.30	40.73
III.	**Total Income (I + II)**	**7,478.66**	**3,261.97**	**2,100.86**	**10,740.63**	**2,810.86**
IV.	Expenses:					
	Cost of Raw Material Consumed	3,846.78	2,140.19	1,544.47	5,986.97	2,192.12
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	926.45	74.19	(333.05)	1,000.64	(621.96)
	Employee benefits expense	290.64	179.14	87.56	469.78	295.01
	Finance costs	142.82	110.74	143.81	253.55	235.69
	Depreciation and amortization expense	103.61	82.46	96.47	186.08	187.01
	Other expenses	606.03	361.32	307.23	967.35	309.38
	Total expenses	**5,916.34**	**2,948.03**	**1,846.48**	**8,864.37**	**2,597.24**
V.	**Profit before exceptional and extraordinary items and tax (III-IV**	1,562.33	313.94	254.39	1,876.26	213.62
VI.	Exceptional items			-		
	Insurance Policy Surrender Value Received	-	-	-	-	65.12
	Insurance Claim receivable written Off	-	-	-	-	(60.50)
VII.	**Profit before extraordinary items and tax (V - VI)**	1,562.33	313.94	254.39	1,876.26	218.25
VIII.	Extraordinary Items			-		
IX.	**Profit before tax (VII- VIII)**	1,562.33	313.94	254.39	1,876.26	218.25
X	Tax expense:					
	(1) Current tax	430.00	88.00	88.00	518.00	88.00
	(2) Deferred tax Liability (Asset)	(10.44)	-	(25.94)	(10.44)	(25.94)
	(3) Excess/(Shortfall) Prov. For Tax in P.Y.	66.48	-	2.91	66.48	2.91
XI	**Profit (Loss) for the period from continuing operations (VII-VIII**	1,076.29	225.94	189.42	1,302.22	153.28
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)**	1,076.29	225.94	189.42	1,302.22	153.28
XVI	**Paid up Equity Share Capital (Face value of Rs. 10 Each)**	167.45	167.45	150.00	183.65	167.45
XVII	**Reserve and Surplus**				4,540.16	1,650.34
	Weighted Average No. of Equity Shares O/S	16,97,136	16,74,500	15,00,000	16,97,136	15,01,434
XVIII	**Earnings per equity share:**					
	(1) Basic	63.42	13.49	12.63	76.73	10.21
	(2) Diluted	63.42	13.49	12.63	76.73	10.21

Figures of previous period have been rearranged / reclassified wherever necessary to correspond with figures of current period

For and on behalf of the Board of Directors
Cospower Engineering Limited
(CIN: L31908MH2010PLC208016)

Oswald Dsouza
Wholetime Director
DIN: 02711251
Date : May 27.2026
Place: Mumbai

COSPOWER ENGINEERING LTD. 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 May 27.2026. The Statutory Auditors have carried out the audit for the half year ended and year ended March 31, 2026 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 balance appearing under the Trade Payables, Loans & Advances, Other Current Liabilities are subject to confirmation and reconciliation and consequent adjustments, if any, shall be accounted for in the year of confirmation and/or reconciliation.

5) During the period there has been an increase in Authorized Share capital of the Company from Rs. 1,75,00,000/- divided into 17,50,000 Equity Shares of Rs. 10/- to Rs. 2,00,00,000/- divided into 20,00,000 Equity Shares of Rs. 10/- on February 9,2026

6) During the period the Company has issued 1,62,000 Equity shares of Rs.10.00/- each a premium of Rs.980.00/- 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 December 19,2025.

7) The current paid up share capital of the company is Rs.1,83,65,000/- consists of 18,36,500 Equity Shares of Rs.10/- each.

8) The Board of Directors of the Company has recommended dividend @ 10% i. e. Rs. 1.00 per equity share (face value of Rs.10 per equity share) for the financial year 2025-26 in its meeting held on May 27, 2026 which is subject to approval of shareholders in ensuing Annual General Meeting.

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

10) The figures for the half year ended 31st March, 2026 are the balancing figure between the audited financial results for the year ended March 31, 2026 and the published unaudited results to six months ended September 30, 2025.

11) Statement of Assets and Liabilities as at March 31, 2026 and Statement of Cash Flows for the year ended March 31, 2026 are enclosed herewith.

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

13) There are no Investors Complaints pending as on 31st March, 2026.

14) Earnings per share not annualized for the half year ended 31st March, 2026 and 30th September, 2025.

COSPOWER ENGINEERING LTD. MUMBAI

Cospower Engineering Limited
(CIN -L31908MH2010PLC208016)
Statement of Cash flow for the year ended March 31st, 2026 Pursuant to regulations 33 of SEBI (LODR) Regulation 2015

Rupees in Lakhs

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/ (loss) before tax	1,876.26	218.25
Adjustments for:		
Depreciation	186.08	186.92
Profit on Sale of Fixed Assets	-	-
Provision for Gratuity	16.43	9.44
Interest Income	(18.60)	(2.49)
Interest Expenses	253.55	173.20
Operating (loss) before working capital changes	**2,313.72**	**585.32**
Adjustments for working capital change in:		
(Increase)/Decrease in Inventories	775.97	(640.32)
(Increase)/Decrease in Trade and Other Receivables	(3,031.49)	(415.07)
(Increase)/Decrease in Short Loans & Advances	(206.14)	(177.51)
(Increase)/Decrease in Long term Loans & Advances	8.98	(0.35)
(Increase)/Decrease in Other Current Assets	(281.57)	96.56
(Increase)/Decrease in Other Non Current Assets	(89.29)	(90.02)
Increase/(Decrease) in Trade Payables (Current and Non Current)	(469.70)	544.55
Increase/(Decrease) in Other Non Current liabilities	-	-
Increase/(Decrease) in Other Current liabilities	(51.60)	239.34
Increase/(Decrease) in Current liabilities	-	-
Increase/(Decrease) in Long Term Provisions	7.27	(0.60)
Increase/(Decrease) in Short Term Provisions	78.00	101.84
Cash generated from / (used in) operating activities	**(945.85)**	**243.75**
Taxes paid/payable	(584.48)	(90.91)
Net cash generated from / (used in) operating activities	**(1,530.34)**	**152.83**
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Sale/ (Purchase) of Fixed Assets	(313.71)	(170.82)
(Increase) / Decrease in CWIP	-	141.65
Interest received	18.60	2.49
Sale/ (Purchase) of Investments	(1,070.74)	-
Net cash (used in) investing activities	**(1,365.86)**	**(26.68)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) from long term borrowings	(246.25)	(178.17)
Proceeds from Short Term Borrowings	1,188.62	47.46
Proceeds from Preferential Issue of Shares	16.20	17.45
Proceeds received in security premium account	1,587.60	924.85
Interest paid	(253.55)	(173.20)
Net cash generated from financing activities	**2,292.62**	**638.39**
Net (decrease) / increase in cash and cash equivalents (A+B+C)	**(603.58)**	**764.55**
Cash and cash equivalents-opening balance		
Cash in hand	7.08	5.03
Balances with scheduled banks on current account and fixed deposits	781.73	19.23
	788.81	**24.26**
Closing Cash & Cash Equivalents	**185.24**	**788.81**
Cash and cash equivalents-closing balance		
Cash in hand	6.45	7.08
Balances with scheduled banks on current account and fixed deposits	178.79	781.73
	185.24	**788.81**

Figures of previous period have been rearranged / reclassified wherever necessary to correspond with figures of current period

For and on behalf of the Board of Directors
Cospower Engineering Limited
(CIN: L31908MH2010PLC208016)

Oswald Dsouza
Wholetime Director
DIN: 02711251
Date : May 27,2026
Place: Mumbai

COSPOWER ENGINEERING LTD. MUMBAI