COS POWER
"Striving to Enrich Power"

Date: 06th June, 2025

To,
The Listing Compliance
BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

<u>Ref. BSE Scrip Code: 543172</u>

<u>Subject: Outcome of Board Meeting of the Company held on Friday, June 06, 2025.</u>

Dear Sir/Madam,

With reference to captioned subject, we wish to inform you that the Meeting of the Board of Directors of the Company was held on Friday, 06th June 2025, the Board of Directors of the Company, has considered and, either noted or approved the followings, namely: -

1. Considered and approved the Statement of Audited Financial Results together with Statement of Assets and Liabilities for the Half Year & Year ended 31st March 2025 and taken on record the Auditors' Report on the Audited Financial Statements of the Company for the Half Year & Year ended 31st March, 2025;

2. With the permission of Board, we have considered, approved and taken on record the Appointment of M/s. Ronak Sejpal & Associates, Chartered Accountants as the Internal Auditor of the Company for the Financial Year 2025-26 pursuant to the provisions of Section 138 of the Companies Act, 2013.

The detailed profile of M/s. Ronak Sejpal & Associates., Chartered Accountants, as per the requirement of Regulation 30 of Listing Regulations read with SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015 the information is given in Annexure 1.

The Meeting was commenced at 9.00 P.M. and concluded at 09.30 P.M.

You are requested to please take on record the aforesaid information for your reference, records and for further needful.

Thanking You.

Yours Truly,
For, **COSPOWER ENGINEERING LIMITED**

OSWALD ROSARIO DSOUZA

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OSWALD ROSARIO DSOUZA
WHOLE-TIME DIRECTOR
DIN: 02711251

COSPOWER ENGINEERING LTD. ★ NAIGAON

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Encl:

1. Audited Financial Results for the half year and year ended March 31, 2025 and Statement of Assets and Liabilities along with Cash Flow Statement.
2. Auditors Report on Audited Financial Results.
3. Declaration of the Unmodified Auditor's Report.

Registered Office & Works
No. 940, Sr. No.134/17A,Pazar Talav Road,
Vaki Pada, Tal. Vasai, Naigaon East,
Maharashtra 401208 India.

Sales Office :
Delhi, Mumbai, Kolkata
Chennai, Hyderabad,
Jalna, Dhaka

Tel. : +91 8007036857
E-mail : contact @cel.net.in
Website : www.cel.net.in
CIN No. : L31908MH2010PLC208016

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Annexure 1

Appointment of M/s. Ronak Sejpal & Associates., Chartered Accountants, as the Internal Auditor of the Company

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Internal Auditor	M/s Ronak Sejpal & Associates
2.	Reason for appointment	Following the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and other applicable provisions (if any) of the Companies Act, 2013 the Company has appointed an Internal Auditor for conducting Internal Audit of the Company.
3.	Date of appointment & term of appointment	M/s Ronak Sejpal & Associates was appointed as Internal Auditor of the Company at the Board Meeting held 06.06.2025 for the financial year 2025-26 at a remuneration as decided by the Board of Directors and the firm mutually.
4.	Brief profile	Ronak Sejpal & Associates, Chartered Accountants is a Sole Proprietary Firm registered with the Institute of Chartered Accountants of India. We strive for excellence in our service, keeping in mind that Quality is Priority. Our aim is to establish a personal and long-term relationship with each Client with a view to customizing our services to their individual needs. We pride ourselves on our ability to deal not only in a professional manner but also on a qualitative and timely manner with any assignments we undertake.
5.	Disclosure of relationships between directors	None

Independent Auditor's Report on the Half Yearly and Year to date Audited Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Cospower Engineering Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of half yearly and year to date financial results of **Cospower Engineering Limited** ("the Company") for the half year ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

1. is presented in accordance with the requirements of the Listing Regulations in this regard; and
2. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year ended March 31, 2025 and for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

In our Opinion Inventory records were not adequately maintained by the Company, therefore the Inventory Valuation as on 31st March, 2025, could not be verified by us with reference to the requirement of AS-2 "Valuation of Inventories", and accordingly in the absence of adequate inventory records, we could not comment on the possible impact, if any, on Statement of Profit and Loss for the year ended on 31st March 2025 on account of short/ (excess) valuation of inventories. We have relied upon the valuation certificate provided by the Management of the Company.

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MUMBAI
FRN-140489W
CHARTERED ACCOUNTANTS

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the Annual Financial Statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related

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to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

a) The Statement includes the results for the half year ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the first half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

b) Certain debit/ credit balances including trade receivables and trade payables in company are pending independent confirmation and consequential reconciliation thereof.

c) The determination of the transaction with MSME vendors and balances thereof, have been done based on the certificate received from the respective parties as available from system. In absence of complete reconciliation in this respect, completeness of the disclosures in respect of MSME vendors, interest liability thereon as per MSME Act, Income tax Computations as need to be ascertained.

d) We noted that the company has not paid its income tax liabilities for the three three years (i.e. for AY 2021-22, AY 2022-23 and AY 2023-24).

Our opinion on financial results in respect of the above matters is not modified.

For N B T AND CO
Chartered Accountants
FRN: - 140489W

Ashutosh Biyani

Ashutosh Biyani
Partner
M.No - 165017
Date: 06/06/2025
Place: Mumbai
UDIN - 25165017BMMJEU5402

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

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

COSPOWER ENGINEERING LTD. NAIGAON

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)

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ROSARIO
DSOUZA

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COSPOWER ENGINEERING LTD. NAIGAON

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

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

COSPOWER ENGINEERING LTD. NAIGAON

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

COS POWER

"Striving to Enrich Power"

Date: 06th June, 2025

To,
The Listing Compliance
BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Ref. BSE Scrip Code: 543172

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board Of India (LODR) Regulations, 2015

Dear Sir/Madam,

This is hereby declared and confirmed that the Auditors' Report given by the Statutory Auditors of the Company on the Audited financial Results of the Company for the half year and year ended on 31st March, 2025 is with Unmodified Opinion.

Thanking You.

Yours Truly,

For, **COSPOWER ENGINEERING LIMITED**

OSWALD ROSARIO DSOUZA

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Date: 2025.06.06 19:16:48 +05'30'

COSPOWER ENGINEERING LTD. ★ NAIGAON

OSWALD ROSARIO DSOUZA
WHOLE-TIME DIRECTOR
DIN: 02711251